PROVINCE OF NEWFOUNDLAND

PUBLIC ACCOUNTS

FOR THE YEAR ENDED
31 MARCH 1987

PRINTED UNDER AUTHORITY OF THE HOUSE OF ASSEMBLY

St. John's, Newfoundland

91-03841/

GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF FINANCE

Office of the Minister

Confederation Building
St John's A1C 5T7

January 1988

The Honourable James A. McGrath
Lieutenant-Governor of the Province of Newfoundland.

Sir,

I have the honour to present the Public Accounts of the Province of Newfoundland for the financial year ended 31 March 1987.

Respectfully submitted,

Your Honour's obedient servant,

H. NEIL WINDSOR, P. Eng.
Minister of Finance.

GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF FINANCE

OFFICE OF THE COMPTROLLER GENERAL

CONFEDERATION BUILDING
ST. JOHN'S A1C 5T7

January 1988

The Honourable H. Neil Windsor, P. Eng.
Minister of Finance

Sir,

I am forwarding herewith the Public Accounts of the Province of Newfoundland for the fiscal year ended 31 March 1987, which have been audited in accordance with the requirements of *The Financial Administration Act, 1973*.

Respectfully submitted,

BERNARD G. CAREW, C.A.,
Comptroller General of Finance.

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INTRODUCTION

The financial statements of the Province of Newfoundland are presented annually through the publication of the Public Accounts. These accounts are examined by the Auditor General, who presents an annual report to the House of Assembly on the results of his examination.

The financial statements of "Crown Corporations, Boards and Authorities" are published as a separate volume.

The purpose of this introduction is to provide a brief outline of the government's accounting system. Particular reference is made to those accounting practices which differ from the normal commercial accounting practices to assist the reader who may not be familiar with the government's system of accounting and the form of presentation of the financial statements.

There are two generally accepted bases or methods of accounting adopted by governments and their agencies. One is the "cash" basis under which revenues are taken into the accounts in the period in which they are received and expenditures are accounted for when the actual disbursements are made. The other basis is the "accrual" method under which revenues are accounted for when earned or due and not necessarily when they are collected, and expenditures are accounted for when the liabilities are incurred, whether payment is made in that accounting period or not. Most businesses prepare their accounts on the accrual basis.

The prime purpose of the accounting system of government is to serve the requirements of the Legislature and to ensure that there is an effective control over the public monies under the stewardship of the government. *The Financial Administration Act, 1973* requires that all revenues over which the Legislature has power of appropriation shall form one Consolidated Revenue Fund and that no issue shall be made out of that Fund except under the authority of the Legislature. The Consolidated Revenue Fund is therefore a cash account, and the accounts of the Province are maintained basically on the cash system. However, there are provisions in *The Financial Administration Act, 1973* for the inclusion in the accounts of a fiscal year certain revenues and expenditures relating to that year which on a cash basis would not be so included. This method of accounting is generally referred to as the modified cash basis of accounting.

Significant accounting policies followed by the Province are further explained in note 1 to the Statement of Assets and Liabilities.

January, 1988

STATEMENT OF RESPONSIBILITY

These financial statements are prepared by the Comptroller General in accordance with the requirements of *The Financial Administration Act, 1973,* based upon information provided by the various Government departments. Where necessary, the information included in these financial statements is based upon best estimates and judgement, taking into account the materiality of the amounts. The financial statements, notes and schedules included in this volume together present fairly, in all material respects, the Province's financial condition as at 31 March 1987 and the results of operations for the year then ended.

BERNARD G. CAREW, C.A.
Comptroller General of Finance

AUDITOR'S REPORT

To The House of Assembly
Province of Newfoundland

In accordance with Section 62 of *The Financial Administration Act, 1973,* I have examined the statement of assets and liabilities of the Province of Newfoundland as at 31 March 1987, the Consolidated Revenue Fund statement of receipts and payments, the statement of changes in financial position and the summary of revenue, expenditure and related revenue by department for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Province as at 31 March 1987 and its receipts and payments, changes in financial position and the summary of revenue, expenditure and related revenue by department for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year. I further report that, in my opinion, proper books of account have been kept by the Province and that the financial statements of the Province are in agreement with these books of account.

J. F. McGrath, C.A.
Auditor General

St. John's, Newfoundland
22 January 1988

PROVINCE OF
Statement of Assets
As at 31
with comparative

Schedule			1987	1986
			($000)	($000)
	Assets			
	GENERAL SECTION:			
	Temporary investments at cost - note 4		226,460	164,670
	Government of Canada - claims in process		28,601	28,211
B	Accounts and taxes receivable	79,618		
	Less: Allowance for doubtful accounts	18,967	60,651	72,619
	Inventories - note 1(b)(ii)		—	—
	Prepaid and deferred charges		45,199	4,580
C	Loans, advances and mortgages receivable	226,344		
	Less: Allowance for doubtful accounts	34,710	191,634	199,076
D	Investments at cost	166,554		
	Less: Allowance for doubtful accounts	17,450	149,104	173,586
E	Fixed Assets - note 1(b)(ii)		—	—
	Total Assets		701,649	642,742
A	Excess of liabilities over assets		2,771,739	2,532,618
			3,473,388	3,175,360
	TRUST SECTION:			
I	Assets held in trust		10,202	9,141

The accompanying notes and supporting schedules form an integral part of the financial statements.

Statement No. 1

NEWFOUNDLAND
and Liabilities
March 1987
figures for 1986

Schedule			1987	1986
			($000)	($000)
	Liabilities			
	GENERAL SECTION:			
G	Current Liabilities		517,358	419,582
F	Debenture and other debt - note 8			
	General		2,757,223	2,532,034
	Government of Canada and Agencies		748,829	703,031
	Other		181,448	181,448
			3,687,500	3,416,513
	Less: Sinking fund assets - note 2		789,948	717,393
	Net debenture and other debt		2,897,552	2,699,120
G	Long term liabilities - other		58,478	56,658
H	Contingent liabilities - note 6	1,384,677		
	Total liabilities		3,473,388	3,175,360
	TRUST SECTION:			
I	Trust liabilities and balance of funds		10,202	9,141

PROVINCE OF NEWFOUNDLAND

Notes to the Financial Statements
As at 31 March 1987

1. **Accounting Policies**

These financial statements are prepared in accordance with the following accounting policies:

(a) **Reporting Entity**

The Province adheres to the general practice of using a Consolidated Revenue Fund. All public money, except money that is otherwise specially disposed of by the Legislature, is paid into the Fund and legislative authority must be obtained before any expenditures can be made out of the Fund. Included in these statements are all transactions relating to the Consolidated Revenue Fund of the Province.

(b) **Basis of Accounting**

(i) The Public Accounts of the Province are prepared on the cash basis of accounting modified in accordance with *The Financial Administration Act, 1973*. These modifications include recording amounts due to the Province and amounts owing by the Province at the end of each financial year on the Statement of Assets and Liabilities.

Revenues are recorded when actually received except that amounts received from the Government of Canada by 30 April, which relate to the previous financial year, are included in that financial year.

Expenditures are recorded when actually paid except that liabilities incurred for the financial year ended 31 March, invoices for which are received by the Comptroller General by 30 April, are included in that financial year.

(ii) The Province presents its financial statements using the "net debt" basis. This presentation is consistent with the form of presentation used by the Government of Canada and several other provincial governments. The objective of this presentation is to show the Province's net debt, rather than the accumulated amount of assets and liabilities. The Province's net debt consists of total direct debts less the value of convertible assets such as accounts receivable, loans, advances and investments. Assets which are not considered to be convertible, such as fixed assets and inventories are not valued. They are however, valued for the Fixed Asset Schedule *(Schedule E)* as well as the Change in Excess of Liabilities Over Assets Schedule *(Schedule A)*.

(iii) The Province records foreign currency debenture and other debt in Canadian dollars translated at the exchange rate on the transaction date which is considered to be the issue date; except for the proceeds of hedged transactions recorded at the rate as established by the terms of that hedge. Sinking fund assets are also recorded in Canadian dollars and transactions are translated at the exchange rate used in recording the related debenture and other debt. No provision is made for recording unrealized foreign exchange gains or losses; however, these are disclosed in note 8. Discounts, commissions and related expenses paid are recorded as current year's expenditures and premiums are recorded as current year's revenues.

2. **Sinking Fund Assets**

The Sinking Fund Assets consists of:

	March 31 1987	March 31 1986
	($000)	($000)
Investments at cost	692,395	633,900
Add: Amortization of bond discount	60,067	48,887
Investments at amortized cost	752,462	682,787
Add: Cash and interest receivable less accounts payable	37,486	34,606
Net Sinking Fund Assets	789,948	717,393

In accordance with note 1.(b)(iii), the Province records sinking fund assets in Canadian dollars and the transactions are translated at the exchange rate used to record the related debenture and other debt.

The net sinking fund assets balance of 717,393,000 Canadian dollars as at 31 March 1986 includes 170,724,000 U.S. dollars translated to 177,035,000 Canadian dollars in accordance with current practice.

The net sinking fund assets balance of 789,948,000 Canadian dollars as at 31 March 1987, includes 202,326,000 U.S. dollars translated to 210,402,000 Canadian dollars in accordance with current practice.

The Province does not envisage conversion of the U.S. dollars to Canadian dollars as the U.S. funds will be used to retire U.S. debt.

NOTES TO FINANCIAL STATEMENTS (continued)

3. Pension Plans

The Province administers several pension plans covering public servants, uniformed services, employees of various crown agencies, teachers, and members of the House of Assembly. In the most recent actuarial report dated 23 July 1986, the amount of actuarial unfunded liabilities of these pension plans was estimated to be $1.28 billion as at 30 June 1984.

As of 1 July 1980, the Province created a separate pension fund for the administration of these pension plans, and has made pension contributions matching member contributions to the fund from that date. The contributions of the Province were $23.6 million for the fiscal year ended 31 March 1987 and are budgeted to be $25.3 million for the fiscal year ended 31 March 1988. Total investments of the pension fund amounted to $294.9 million as at 31 December 1986, as compared to $249.0 million as at 31 December 1985.

The Province is currently investigating alternatives for the adequate funding of current service costs and the reduction or elimination of actuarial unfunded liabilities of these pension plans.

The financial statements of the Province of Newfoundland Pooled Pension Fund are included in the Accounts of Crown Corporations, Boards and Authorities which are published as a separate volume.

4. Temporary Investments

Temporary investments (including accrued interest) consists of investments with financial institutions amounting to $226,459,825. These investments are on call or have maturity dates ranging from 6 April 1987 to 15 August 1987 at interest rates which vary from 6.88% to 7.55%.

5. Long Term Lease Agreements

The Province has entered into long-term agreements with the following Crown Corporations:

(a) Grand Falls Hospital Corporation Limited
(b) Gander Hospital Corporation Limited
(c) Bell Island Hospital Building Corporation Limited
(d) Grace Hospital Extension Corporation Limited
(e) Nurses Training School Building Corporation Limited
(f) Northern Hospitals Building Corporation Limited
(g) St. John's Infirmary Building Corporation Limited
(h) Technical College Building Corporation Limited
(i) Vocation Schools (Western) Building Corporation Limited
(j) B.L.C. Building Corporation Limited
(k) Pepperrell Hospital Reconstruction Corporation Limited
(l) Corner Brook Hospital Buildings Corporation Limited

Under the terms of the leases with these corporations, the Province leases various buildings and equipment therein for terms of twenty-five years, after which ownership will vest in the Province. The annual rents payable by the Province under these leases, which are due to expire at various dates from 1 September 1987 to 1 May 1991, are required to be sufficient to provide for the redemption of the funded debt of each corporation, the payment of interest thereon, and other incidental charges.

6. Contingent Liabilities

Contingent liabilities of the Province at 31 March 1987 amounted to $1,384,677 as compared to $1,398,348 at 31 March 1986. In addition, the Province guaranteed the interest thereon. Payments under guarantees in respect of bank loans and interest thereon for the period 1 April 1987 to 27 January 1988 were as follows:

Glenwood Forest Products Limited	$ 165,541
Hotel Buildings Limited	358,330
	$ 523,871

7. Legal Actions

As of a current date, there is one action which involves a suit against the province in the United States District Court for the District of Puerto Rico. The Province is one of eleven defendants in the matter and the plaintiffs are the Codfish Corporation of Puerto Rico and the Municipality of Ponce. The action is for treble damages and declaratory and injunctive relief under the antitrust laws of the United States and other statutes. The amount of damages claimed are $19.5 million U.S. (inclusive of trebling) for losses sustained by the plaintiffs during the years 1981 to date.

NOTES TO FINANCIAL STATEMENTS (continued)

7. **Legal Actions** (cont'd)

Lawyers acting for the Province have commenced an action to have the Province struck as a defendant upon a number of legal grounds and it is felt that there is an excellent chance of success. Should the Province be struck as a defendant, there will be no further litigation involving the Province an no responsibility for damages.

No other actions have been commenced or became pending against the Province which have the potential to materially affect the province.

8. **Unrealized Foreign Exchange Losses**

Should foreign currency debenture and other debt and U.S. net sinking fund assets be translated to Canadian dollars at the exchange rate prevailing at 31 March 1987, the debt would increase by approximately $310,782,000 and the net sinking fund assets by $53,835,000 resulting in a net unrealized foreign exchange loss of $256,947,000. As at 31 March 1986, the debt would have increased by $376,307,000 and the net sinking fund assets, as revised in note 2, by $61,748,000 resulting in a net unrealized foreign exchange loss of $314,559,000.

9. **Recreation Capital Grants**

The Province has made financial commitments for grants to various incorporated communities, rural areas and other groups, to assist with the construction of sports facilities, the purchase of equipment and for other items.

Funds to be expended during the next five years are:

1987-88	$3,176,479
1988-89	1,638,229
1989-90	1,108,529
1990-91	545,000
1991-92	242,000

These grants are subject to appropriations being made in the years indicated.

10. **Additional Notes**

In addition to the aforementioned, there are various other notes disclosed in the schedules and statements of Revenue and Expenditure which follow.

Schedule A

PROVINCE OF NEWFOUNDLAND

Change in Excess of Liabilities over Assets for the year ended 31 March 1987 with comparative figures for 1986

	1987 ($000)	1986 ($000)
Excess of liabilities over assets — beginning of year	2,532,618	2,382,330
Less: Increase in sinking fund assets prior periods	—	4,708
	2,532,618	2,377,622
Additions:		
Net capital expenditure (Statement No. 5)		
Fixed assets	111,156	103,297
Capital grants	82,059	70,208
Deficit on current account (Statement No. 4)	27,506	44,434
Redemption of sinking fund assets	53,963	22,230
Net increase in accrued items on current account	39,813	(10,279)
Increase in allowance for doubtful accounts	29,048	22,448
Net foreign exchange losses	16,234	7,696
Losses, uncollectible accounts and other amounts written off (Schedule J)	23,862	4,512
Total additions	383,641	264,546
Reductions:		
Sinking fund earnings	85,111	76,217
Redemption of debenture debt	27,638	13,655
Excess sinking funds on redeemed bond issues	26,398	8,559
Adjustments to the principal balances of loans	3,259	841
Other	1,945	1,005
Capitalized interests on loans	169	—
Grants transferred to loans	—	9,273
Total reductions	144,520	109,550
Excess of liabilities over assets — end of year	2,771,739	2,532,618

NOTE

Comparative figures

Certain amounts for 1986 have been reclassified to conform with the current year's presentation.

Schedule B

PROVINCE OF NEWFOUNDLAND

Accounts and Taxes Receivable
as at 31 March 1987
with comparative figures for 1986

	1987 ($000)	1986 ($000)
Accounts Receivable:		
Crown agencies working capital and unremitted profits	21,094	22,200
Social assistance overpayments	7,095	6,055
Court fines	6,579	5,379
Accident claim recoveries	6,482	67
Newfoundland and Labrador Housing Corporation	6,066	3,325
Fire costs recoverable	3,471	6,514
Newfoundland and Labrador Hydro	1,967	826
Miscellaneous	1,593	1,464
Travel advances	1,495	1,474
Rent and royalties	1,413	2,113
Atlantic Lottery Corporation Incorporated	963	837
Due from municipalities	881	979
Board and lodging	875	838
Reciprocal billings — Hospital services	822	1,029
NORDCO Limited	797	797
Insurance claims	640	640
Workers' Compensation Board	524	399
Water rates	498	391
Province of Newfoundland Pooled Pension Fund	464	471
Northern Labrador Services	420	446
Hospital supplies	388	314
Teachers' pensions costs	339	300
Student loans	271	262
Fish handling facilities — leases	271	288
Marine service centre fees	214	213
Cottage hospitals	199	245
Canada - Newfoundland Offshore Petroleum Board	147	39
Boiler inspection fees	116	86
Gros Morne mortgages	94	99
Mineral leases	76	91
Veterinary services	55	56
Accrued guarantee fees	53	3
Grace Hospital	50	50
Permits to occupy	40	23
Salaries recoverable	40	36
Medical and dental students' bursaries	36	—
Ambulance fees	34	10
Upper Humber land settlers	32	32
Sale of fish products	31	117
St. Lawrence miners' special fund	31	31
Pupil teacher advances	30	30
Sale of school supplies	23	53
Inland fishing and game licences	22	30
Overpayments — old age and blind assistance	18	23
Teachers' salaries overpayments	17	15
Audit Fees	13	27
Swine Breeding Station	11	24
Sales of gear and equipment	5	8
Sale of buildings and land	4	5
Water power rentals	1	—

ACCOUNTS AND TAXES RECEIVABLE (continued)

	1987 ($000)	1986 ($000)
Accounts Receivable (cont'd)		
Frauds	—	1
Sales and services	—	483
St. Clare's Mercy Hospital	—	2,428
Javelin International Limited	—	8,033
Total Accounts Receivable	66,800	69,699
Taxes Receivable:		
Retail sales tax	11,775	10,766
Forest management tax	416	754
Insurance companies tax	368	1,635
Mineral holding impost tax	140	—
Parti-mutuel tax	68	—
Gasoline tax	40	33
Tobacco tax	9	994
Mining tax	2	678
Insurance premiums tax	—	438
Total Taxes Receivable	12,818	15,298
Total Accounts and Taxes Receivable	79,618	84,997

Schedule C

PROVINCE OF NEWFOUNDLAND

Loans, Advances and Mortgages Receivable
as at 31 March 1987
with comparative figures for 1986

	1987 ($000)	1986 ($000)
Crown Agencies:		
Lending Institutions:		
Farm Development Loan Board	4,481	5,008
Fisheries Loan Board	47,924	47,849
Newfoundland Industrial Development Corporation	53,135	61,222
Newfoundland and Labrador Development Corporation	9,384	6,741
Newfoundland Municipal Financing Corporation	5,074	5,074
Teachers' Educational Loan Fund	5	5
Teachers' Housing Loan Fund	4	4
	120,007	125,903
Building Corporations:		
Hotel Buildings Limited	32,507	31,580
Newfoundland and Labrador Housing Corporation	1,808	1,764
	34,315	33,344
Total Crown Agencies	154,322	159,247
Commercial and Private Companies:		
Argentia Fisheries Limited	43	41
Atlantic Fisheries Limited	414	497
Baie Verte Mines Inc.	2,432	2,432
Bay St. George Seafoods Limited	105	96
Belle Isle Seafoods Limited	521	472
Bishop, Baxter	139	—
Blue Ocean Products Limited	730	850
Botwood Lumber Company Limited	190	180
Bradley, Rayfield R.	22	22
Brookfield Ice Cream	94	112
Buffett Fisheries Limited	686	670
Cabot Development Corporation Limited	3,000	3,000
Cape Pine Fisheries Limited	4,403	3,682
Cape St. Mary's Fisheries Limited	29	49
Deluney, William-McCarthy, Leslie	248	226
Electric Reduction Company of Canada	573	600
Equipment Enterprises Limited	166	149
Greenspond Fish Processors Limited	146	—
Hall's Bay Haulout Limited	74	67
Humber Cold Storage Limited	19	17
Island Seafoods Limited	107	154
Janes, P. and Sons Limited	38	57
Melindy, John	105	95
Morry, William	6	6
National Sea Products Limited	7,363	8,097
New Ferrole Fisheries Limited	57	51
Newfoundland Dockyard	8,065	8,065
Northcott, A. Limited	16	16
Ocean Harvesters Limited	4,360	3,258
Ocean Kist Products (1970) Limited	286	275
Ocean Trade Company Limited	46	44
Petten, Byron	93	86
Petten, Reginald	303	275

LOANS, ADVANCES AND MORTGAGES RECEIVABLE (continued)

	1987	1986
	($000)	($000)
Commercial and Private Companies: (cont'd)		
Petty Harbour Fisheries Limited	646	585
Placentia Bay Seafoods Limited	83	75
Ralland's Forest Products Limited	251	251
Reid's Products Limited	774	743
Ryder, Gerald-Street, Walter	213	196
Sexton, George Limited	50	50
St. George, Thomas and Sons Limited	58	94
St. John's Sea Products Limited	35	33
Stanford, Reginald	123	—
Story (1977) Limited	65	60
Terra Nova Fishery Company Limited	6	12
Tobin, Jeremiah	41	37
Trepassey Consumers Co-operative Limited	22	22
Trimm, Calvin-Shinnicks, Richard	99	90
United Nail and Foundry Limited	191	180
Whelan, Ormond	460	416
Wilson, Ronald — Curtis, Kevin	167	152
Woodman's Fisheries Limited	86	—
Total Commercial and Private Companies	38,249	36,637
Other Organizations:		
Rural Development Authority	7,595	6,950
Municipal Associations	2	2
School Boards	7,154	7,514
Town Councils	16,884	18,426
St. Clare's Mercy Hospital	2,138	—
Total Other Organizations	33,773	32,892
Total Loans, Advances and Mortgages Receivable	226,344	228,776

NOTES

(1) **Accrued Interest**

The balances include interest accrued to year-end of $25,358,000 (1986; $24,555,000) where applicable.

(2) **Comparative Figures**

Certain amounts for 1986 have been reclassified to conform with current year's presentation.

(3) **Adjustments Relating to Prior Periods**

During 1986-87 advances receivable from the Fisheries Loan Board were increased by $1,147,435.63 and the Excess of Liabilities Over Assets Account was decreased by a similar amount as follows:

(a) In prior years, the Board, acting on behalf of the Province, sold provincially owned fishing vessels. These disposals were recorded during 1986-87 and have resulted in amounts owing from the board being increased by $2,619,600.83.

(b) Payments received from the Board in 1985-86 were recorded as current account related revenue. Included in these payments was $1,472,165.20 which related to repayment of advances. During 1986-87 these repayments were credited against advances.

PROVINCE OF

Invest
as at 31
with comparative figures for 1986 and

Description of Investment
Preferred Shares:
Baie Verte Mines Inc.
Cumulative, redeemable
Marystown Shipyard Limited
6% Non-cumulative, redeemable — note 1
125459 Canada Limited (Fishery Products International) — note 2
Non-cumulative, redeemable Class AA
Cumulative, redeemable Class C
Seaforest Preferred Limited
Non-cumulative, redeemable
Total Preferred Share Investments
Common Shares:
Atlantic Lottery Corporation Incorporated
Bell Island Hospital Corporation Limited
B.L.C. Building Corportion Limited
Corner Brook Hospital Building Corporation Limited
Dominion Jubilee Corporation Limited
Fisheries Development Corporation of Newfoundland
Gander Hospital Corporation Limited
Grace Hospital Extension Corporation Limited
Grand Falls Hospital Corporation Limited
Hotel Buildings Limited
Inter-Provincial Lottery Corporation
Marystown Shipyard Limited
Memorial University of Newfoundland Building Corporation Limited
Mooring Cove Building Company Limited
Newfoundland and Labrador Computer Services Limited
Newfoundland and Labrador Development Corporation Limited
Newfoundland and Labrador Hydro Electric Corporation
Newfoundland Government Building Corporation Limited
Newfoundland Hardwoods Limited
NORDCO Limited - note 3
Northern Hospitals Building Corporation Limited
Nurses Training School Building Corporation Limited
Pepperrell Hospital Reconstruction Corporation Limited
St. John's Infirmary Building Corporation Limited
Technical College Building Corporation Limited
Vocational Schools (Western) Building Corporation Limited
125459 Canada Limited (Fishery Products International)
Total Common Share Investments
Other:
Newfoundland Farm Products Corporation - note 4
Newfoundland and Labrador Housing Corporation - note 5
Total Other Investments
Total Investments

Schedule D

NEWFOUNDLAND

ments
March 1987
additions and disposals during the year

	Balance 31 March 1986				Balance 31 March 1987	
Par Value per share	No. of shares	Cost	Additions	Disposals	No. of shares	Cost
$		($000)	($000)	($000)		($000)
NPV			9,050		9,050	9,050
1,000	16,184	16,185		16,184	16,184	1
NPV	37,975	37,975			37,975	37,975
NPV	28,205	28,205			28,205	28,205
1,000	800	800			800	800
		83,165	9,050	16,184		76,031
NPV	1	—			1	—
1,000	3	3			3	3
1,000	3	3			3	3
1,000	3	3			3	3
NPV	200,000	—			200,000	—
NPV	1	—			1	—
1,000	3	3			3	3
1,000	3	3			3	3
1,000	3	3			3	3
1,000	3	3			3	3
NPV	1	—			1	—
1,000	3	3		3	—	—
1,000	72	72			72	72
10	30	—			30	—
100	3	—			3	—
1	300	—			300	—
1	22,503,942	10,187			22,503,942	10,187
1,000	400	400			400	400
100	253	25			253	25
1,000	2	2			2	2
1,000	3	3			3	3
1,000	3	3			3	3
1,000	3	3			3	3
1,000	3	3			3	3
1,000	3	3			3	3
1,000	3	3			3	3
NPV	380	—			380	—
		10,728	—	3		10,725
		1,625				1,625
		78,067	105			78,172
		79,692	105			79,797
		173,585	9,155	16,187		166,553

NOTES

1. **Marystown Shipyard Limited**

   The Province's investment in Marystown Shipyard Limited was written down to a nominal amount during 1987.

2. **125459 Canada Limited (Fishery Products International Limited)**

   Subsequent to year end, 125459 Canada Limited (Fishery Products International Limited) redeemed the shares held by the Province for $48,729,760.

3. **NORDCO Limited**

   As of March 1987, the Province held 5 common shares of Nordco Limited in escrow pending confirmation that the sum of $200,000 has been paid by Seaforest Holdings Limited to Nordco Limited at which time the shares will be transferred to Seaforest Holdings Limited.

4. **Newfoundland Farm Products Limited**

   This investment as of 31 March 1987 represents accumulative equity contributions made by the Province to the Corporation. There were no shares issued for this investment. However, Newfoundland Farm Products is a Crown Corporation, and as such, the Province has a vested interest in its assets.

5. **Newfoundland and Labrador Housing Corporation**

   This investment as of 31 March 1987 represents accumulative capital advances made by the Province to the Corporation. These advances are utilized by the Corporation to develop housing projects, land assembly, etc.; consequently, the Province's investment is represented by certain physical assets which are held by the Corporation.

Schedule E

PROVINCE OF NEWFOUNDLAND

Fixed Assets
as at 31 March 1987
with comparative figures for 1986

	1987 ($000)	1986 ($000)
Buildings and land	476,279	428,808
Machinery, plant and equipment	171,509	162,144
Improvements — public services:		
Highways, roads and bridges	796,390	744,196
Ferries	11,852	11,102
Airstrips	2,376	1,000
Pasture lands	1,168	1,168
Other	678	678
Total: Improvements — public services	812,464	758,144
Total: Fixed Assets	1,460,252	1,349,096

NOTE

The amounts shown above represent the accumulated costs since Confederation less contributions towards the cost of the assets under various cost-sharing programs and proceeds from sales. These fixed assets are not valued for presentation on the Statement of Assets and Liabilities *Statement I*.

Schedule F

PROVINCE OF NEWFOUNDLAND

Debenture and Other Debt
as at 31 March 1987
with comparative figures for 1986

Series	Date of Issue	Date of Maturity	Interest Rate %	Amount in Foreign Currency	Sinking Fund Balance	Amount Issued or Outstanding 1987	Amount Issued or Outstanding 1986
				(000)	($000)	($000)	($000)
General:							
Debentures:							
5E	15 May 1980	15 May 1986	13⅜		—	—	75,000
3B	1 June 1966	1 June 1986	6¼		—	—	2,000
G4	1 Aug. 1971	1 Aug. 1986	8		—	—	2,347
SS	1 Nov. 1963	1 Nov. 1986	5¾		—	—	4,600
TT	15 Jan. 1964	15 Jan. 1987	5¼		—	—	10,000
3H	1 Oct. 1967	1 Oct. 1987	7	(15,000 U.S.)	23,024	16,243	16,243
3J	1 Nov. 1967	1 Nov. 1987	7¼		7,009	5,000	5,000
G5	1 Nov. 1972	1 Nov. 1987	6¾	(13,063 D.M.)	—	4,006	7,640
5C	15 Dec. 1979	15 Dec. 1987	11¼		—	50,000	50,000
3L	15 Feb. 1968	15 Feb. 1988	7½		17,158	12,500	12,500
5J	16 Feb. 1982	16 Feb. 1988	16⅛		—	55,000	55,000
G6	1 April 1973	1 April 1988	6½	(26,408 D.M.)	—	9,327	14,035
5F	15 July 1980	15 July 1988	11¼		—	3,000	3,000
WW	1 Oct. 1964	1 Oct. 1988	5½		23,656	10,500	10,500
EU1	15 Feb. 1977	15 Feb. 1989	9	(42,547 U.S.)	—	43,727	43,727
5M	27 Mar. 1984	27 Mar. 1989	Floating		—	90,000	90,000
3P	2 June 1969	2 June 1989	8¼		3,592	4,586	4,586
3D	1 Sept. 1966	1 Sept. 1989	6½		9,413	5,000	5,000
EU5	1 Oct. 1981	1 Oct. 1989	17¼	(60,000 U.S.)	—	72,414	72,414
EU4	1 Feb. 1981	1 Feb. 1990	13½	(36,000 U.S.)	—	42,931	52,471
3F	1 Mar. 1967	1 Mar. 1990	6½		22,404	15,000	15,000
3Q	2 Mar. 1970	2 Mar. 1990	9½		2,189	5,033	5,033
3Z	31 Mar. 1972	31 Mar. 1990	8	(5,625 U.S.)	—	5,602	7,469
EU2	1 June 1978	1 June 1990	9¼	(41,643 U.S.)	—	46,494	46,494
3T	15 Aug. 1970	15 Aug. 1990	9¼		1,458	4,244	4,244
3U	15 Aug. 1970	15 Aug. 1990	9¾		3,657	5,250	5,250
EU6	18 Aug. 1982	18 Aug. 1990	15½	(75,000 U.S.)	—	92,906	92,906
ZZ	15 Nov. 1965	15 Nov. 1990	6		12,980	7,000	7,000
3V	15 Nov. 1970	15 Nov. 1990	9¼-9½		2,322	3,512	3,512
3W	15 Nov. 1970	15 Nov. 1990	9¾		3,778	6,000	6,000
4B	28 Feb. 1972	28 Feb. 1991	7½		1,373	1,500	1,500
EU7	18 April 1984	18 April 1991	13	(75,000 U.S.)	—	96,049	96,049
3C	1 June 1966	1 June 1991	6¼		24,476	13,000	13,000
00	5 July 1961	5 July 1991	6		8,230	5,000	5,000
5G	15 July 1980	15 July 1991	11¼		—	2,000	2,000
AC	15 Nov. 1981	15 Nov. 1991	15	(100,000 U.S.)	15,791	118,690	118,690
3E	15 Jan. 1967	15 Jan. 1992	6¾		15,228	10,000	10,000
3G	15 May 1967	15 May 1992	6½		21,717	15,000	15,000
4F	1 Sept. 1972	1 Sept. 1992	8¼		778	1,624	1,624
AD	1 Oct. 1982	1 Oct. 1992	13⅞	(100,000 U.S.)	12,561	123,875	123,875
4J	15 Feb. 1973	15 Feb. 1993	8		12,586	20,000	20,000
S2-note 6	12 Sept. 1983	12 Sept. 1993	13	(45,025 U.S.)	—	55,561	55,561
4H	15 Dec. 1972	15 Dec. 1993	8⅛		12,667	20,000	20,000
EU3	15 Mar. 1979	15 Mar. 1994	10	(42,000 U.S.)	—	49,648	49,648
4K	15 June 1973	15 June 1994	8½		8,851	20,000	20,000
4L	15 Sept. 1973	15 Sept. 1994	8⅞		8,751	20,000	20,000

DEBENTURE AND OTHER DEBT (continued)

Series	Date of Issue	Date of Maturity	Interest Rate %	Amount in Foreign Currency	Sinking Fund Balance	Amount Issued or Outstanding 1987	1986
				(000)	($000)	($000)	($000)
General (cont'd)							
EU8-note 7	7 Mar. 1985	7 Mar. 1995	11⅜		4,308	99,712	99,712
4U	15 May 1975	15 May 1995	10⅞		6,485	20,000	20,000
4Q	1 Dec. 1974	1 Dec. 1995	10½		5,523	15,000	15,000
4R	17 Feb. 1975	17 Feb. 1996	10		8,985	25,000	25,000
3Y	15 Mar. 1971	15 Mar. 1996	8¾	(25,000 U.S.)	19,347	25,180	25,180
4V	15 Oct. 1975	15 Oct. 1996	10½		130	1,296	1,296
AE	15 Oct. 1986	15 Oct. 1996	8½	(100,000 U.S.)	—	138,885	—
3Z	31 Mar. 1972	31 Mar. 1997	8⅜	(35,000 U.S.)	24,292	34,856	34,856
4X	29 June 1976	29 June 1997	10¾		8,346	30,000	30,000
5P	15 July 1985	15 July 1997	10¼		—	80,000	80,000
5B	15 Mar. 1977	15 Mar. 1998	10		17,256	50,000	50,000
4M	15 Nov. 1973	15 Nov. 1998	8½	(40,000 U.S.)	16,869	40,000	40,000
4Z	5 Jan. 1977	5 Jan. 1999	10		12,321	35,000	35,000
4N	15 July 1974	15 July 1999	10¾	(74,995 U.S.)	27,576	73,871	73,871
4S	15 May 1975	15 May 2000	10⅞	(50,000 U.S.)	16,923	51,270	51,270
S3	5 Nov. 1985	5 Nov. 2000	5⅜	(150,000 S.F.)	—	95,822	95,822
4W	1 Feb. 1976	1 Feb. 2001	10½	(50,000 U.S.)	15,302	49,793	49,793
EC3	25 July 1986	25 July 2001	10		—	100,000	—
4Y	1 Aug. 1976	1 Aug. 2001	10	(50,000 U.S.)	13,550	48,755	48,755
AB	1 Sept. 1977	1 Sept. 2002	9⅜	(75,000 U.S.)	25,169	80,561	80,561
5K	19 Oct. 1982	19 Oct. 2002	14¾		5,039	50,000	50,000
5L	6 April 1983	6 April 2003	12⅞		9,438	125,000	125,000
5N	15 Oct. 1984	15 Oct. 2004	13½		4,473	100,000	100,000
5Q	4 Mar. 1986	4 Mar. 2006	11		2,018	100,000	100,000
5R	25 Feb. 1987	25 Feb. 2010	9⅝		—	100,000	—
Total: General Debentures					518,999	2,757,223	2,532,034
Other:							
Note payable	28 Dec. 1978	28 Dec. 1993	9¾	(50,000 U.S.)	—	59,300	59,300
Loan payable	25 Oct. 1984	25 Oct. 1994	8⅒	(7,000,000 yen)	—	37,519	37,519
Loan payable	12 Sept. 1985	12 Sept. 1990-95	7.4	(15,000,000 yen)	—	84,629	84,629
Total: Other					—	181,448	181,448

DEBENTURE AND OTHER DEBT (continued)

	Series	Date of Issue	Date of Maturity	Interest Rate %	Sinking Fund Balance	Amount Issued or Outstanding 1987	Amount Issued or Outstanding 1986
					($000)	($000)	($000)
Government of Canada and Agencies:							
Canada Pension Plan Investment Fund Debentures							
	3A-002 to 3A-017	1 April 1966 to 2 March 1967	1 April 1986 to 2 March 1987	5.36 to 5.61			11,038
	3A-018 to 3A-031	4 April 1967 to 8 March 1968	4 April 1987 to 8 March 1988	5.37 to 6.53	19,280	12,000	12,000
	3A-032 to 3A-044	2 April 1968 to 4 March 1969	2 April 1988 to 4 March 1989	6.40 to 7.17	20,700	14,237	14,237
	3A-045 to 3A-056	1 April 1969 to 3 March 1970	1 April 1989 to 3 March 1990	7.16 to 8.33	20,439	15,557	15,557
	3A-057 to 3A-068	1 April 1970 to 2 March 1971	1 April 1990 to 2 March 1991	6.79 to 8.14	19,863	16,829	16,829
	3A-069 to 3A-080	1 April 1971 to 1 March 1972	1 April 1991 to 1 March 1992	6.75 to 7.54	18,617	17,602	17,602
	3A-081 to 3A-092	10 April 1972 to 1 March 1973	10 April 1992 to 1 March 1993	7.08 to 7.51	17,820	19,000	19,000
	3A-093 to 3A-104	2 April 1973 to 1 March 1974	2 April 1993 to 1 March 1994	7.30 to 7.75	17,909	21,690	21,690
	3A-105 to 3A-116	1 April 1974 to 3 March 1975	1 April 1994 to 3 March 1995	7.61 to 9.25	18,614	25,818	25,818
	3A-117 to 3A-128	1 April 1975 to 1 March 1976	1 April 1995 to 1 March 1996	8.21 to 9.48	18,391	29,429	29,429
	3A-129 to 3A-140	1 April 1976 to 1 March 1977	1 April 1996 to 1 March 1997	8.73 to 9.25	16,622	30,988	30,988
	3A-141 to 3A-151	1 April 1977 to 1 March 1978	1 April 1997 to 1 March 1998	8.77 to 9.37	15,083	33,037	33,037
	3A-152 to 3A-163	3 April 1978 to 1 March 1979	3 April 1998 to 1 March 1999	9.35 to 10.16	13,977	36,622	36,622
	3A-164 to 3A-174	2 April 1979 to 3 March 1980	2 April 1999 to 3 March 2000	9.98 to 12.74	12,573	40,070	40,070

DEBENTURE AND OTHER DEBT (continued)

	Series	Date of Issue	Date of Maturity	Interest Rate %	Sinking Fund Balance	Amount Issued or Outstanding 1987	Amount Issued or Outstanding 1986
					($000)	($000)	($000)
Government of Canada and Agencies: (continued)							
Canada Pension Plan Investment Fund Debentures (continued)							
	3A-175 to 3A-185	1 April 1980 to 2 March 1981	1 April 2000 to 2 March 2001	11.61 to 13.46	10,711	42,645	42,645
	3A-186 to 3A-197	1 April 1981 to 1 March 1982	1 April 2001 to 1 March 2002	13.66 to 17.51	10,259	52,973	52,973
	3A-198 to 3A-208	1 April 1982 to 1 March 1983	1 April 2002 to 1 March 2003	12.01 to 16.53	7,521	52,104	52,104
	3A-209 to 3A-218	5 April 1983 to 1 March 1984	5 April 2003 to 1 March 2004	10.92 to 12.14	4,997	50,738	50,738
	3A-219 to 3A-227	2 April 1984 to 2 Jan. 1985	2 April 2004 to 2 Jan. 2005	12.08 to 14.06	2,756	47,146	47,146
	3A-228 to 3A-238	1 April 1985 to 3 March 1986	1 April 2005 to 3 March 2006	10.58 to 12.57	1,092	50,570	50,570
	3A-239 to 3A-249	1 April 1986 to 2 March 1987	1 April 2006 to 2 March 2007	9.04 to 10.17	—	59,659	—
Total: Canada Pension Plan Investment Fund Debenures..................					267,224	668,714	620,093
Federal-Provincial Special Development Loan Program	4A	5 Nov. 1971	5 Nov. 1991	7.14	1,541	4,401	4,401
	4C	27 March 1972	27 March 1992	6.90	653	1,899	1,899
	4D	27 March 1972	27 March 1992	6.90	137	400	400
					2,331	6,700	6,700
Federal-Provincial Employment Loan Program 1971	4I	3 Jan. 1973	3 Jan. 1993	7.28	1,394	3,661	3,661
Department of Regional Industrial Expansion Program - note 3					—	42,810	45,272
Federal Winter Capital Projects Fund - note 4		22 Dec. 1978	1 April 1997	7.44 to 9.40	—	3,827	3,827

DEBENTURE AND OTHER DEBT (continued)

Series	Date of Issue	Date of Maturity	Interest Rate %	Sinking Fund Balance	Amount Issued or Outstanding 1987	Amount Issued or Outstanding 1986
				($000)	($000)	($000)
Canada Mortgage and Housing Corporation Loan - note 5				—	23,117	23,478
Total: Government of Canada and Agencies				270,949	748,829	703,031
Total: Debenture and Other Debt				789,948	3,687,500	3,416,513

PROVINCE OF NEWFOUNDLAND

Notes to Schedule of Debenture and Other Debt
As at 31 March 1987

(1) **Sinking Fund Assets**

See note 2 to the Statement of Assets and Liabilities.

(2) **Debenture and Other Debt**

(i) Sinking Funds

Sinking fund contributions required during the next five years are:

	($000)
31 March 1988	48,294
1989	47,694
1990	46,668
1991	45,816
1992	44,987

(ii) Debenture and other debt which will mature during the next five years and which are not funded by sinking fund:

Years of Maturity	($000)
31 March 1988	136,508
1989	164,088
1990	113,298
1991	173,452
1992	132,437

(3) **DRIE Loans**

Loans under DRIE programs are repayable over a period ranging from April 1992 to April 1997, depending upon the particular project, at interest rates that range from 7.0138% to 9.7166%.

(4) **Federal Winter Capital Projects Fund**

Loans under the Federal Winter Capital Projects Fund on which interest is paid annually, are repayable on 1 April 1997, at a weighted interest rate of 7.92515%.

(5) **CMHC Loans**

Loans under the Canada Mortgage and Housing Corporation are repayable over a period ranging from July, 1987, to July, 2027, at interest rates that range from 5.75% to 14.75%.

(6) **Debenture Issue S2**

On 23 August 1983, the Province of Newfoundland entered into a Loan Agreement with the Union Bank of Switzerland, Credit Suisse and the Suiss Bank Corporation whereby the banks undertook to purchase from the Province for public subscription in Switzerland a loan in the principal amount of 100,000,000 Swiss Francs. The net proceeds of the loan, after taxes and management fees, totalled 96,444,450 Swiss Francs.

On 23 August 1983, the Province also entered into a Currency Exchange Agreement with the Union Bank of Switzerland whereby the net proceeds of 96,444,450 Swiss Francs were exchanged for $45,025,420 U.S. Under the terms of the agreement, all debt servicing by the Province must be made in U.S. dollars, including the redemption amount of $45,025,420 U.S. on 12 September 1993. Coincident with the receipt of the U.S. dollar payments, the Union Bank of Switzerland will service and retire the debt of 100,000,000 Swiss Francs.

(7) **EU8 Bond Issue**

The EU8 issue, a hedged transaction, was translated to 99,712,500 Canadian dollars using the rate prevailing January 30, 1985. Since this debt was fully hedged into Canadian dollars, it is considered a Canadian dollar debt. The Province has entered into a forward exchange contract to redeem this issue at 100,837,500 Canadian dollars. The difference of $1,125,000 will be recognized as a financing cost when paid at maturity on March 7, 1995.

(8) **Translation Rates**

See note 1 (b) (iii) and note 7 to the Statement of Assets and Liabilities.

NOTES TO SCHEDULE OF DEBENTURE AND OTHER DEBT (continued)

(9) **Summary of Issues General Debentures**

Type	Abbreviation	Amount	Amount in Canadian Dollars	1986
		(000)	($000)	($000)
Canadian Dollars			1,340,757	1,232,357
United States Dollars	U.S.	1,137,835	1,307,311	1,179,833
German Deutsche Marks	D.M.	39,471	13,333	24,022
Swiss Francs	S.F.	150,000	95,822	95,822
Total			2,757,223	2,532,034

Schedule G

PROVINCE OF NEWFOUNDLAND

Current and Long Term Liabilities as at 31 March 1987 with comparative figures for 1986

	1987		1986	
	Current ($000)	Long Term ($000)	Current ($000)	Long Term ($000)
Accured interest payable	137,642	—	142,504	—
Treasury bill borrowings — note	127,642	—	126,621	—
Accounts payable	56,436	—	42,156	—
Consolidated Revenue Fund	81,122	—	31,135	—
Teachers' salaries	46,359	—	37,862	—
Due to municipalities re water and sewer systems	320	7,298	352	6,970
Due to Government of Canada re equalization and population	—	—	126	—
Due to Government of Canada re established programs financing grant	7,835	—	5,966	—
Due to Newfoundland Medical Care Commission	12,187	—	9,539	—
Deferred bursaries	23,072	—	15,336	—
Due to municipalities re street paving program	4,631	44,432	3,996	42,624
Due to Government of Canada re DRIE claims	1,513	—	160	—
Due to municipalities re Neighbourhood Improvement and Urban Renewal Programs	275	3,491	253	3,765
Deferred revenue re big game licences	224	—	965	—
Due to municipalities re waste management facility	48	466	42	514
Due to Government of Canada re pensions of transferred employees	—	—	85	—
Liability re construction of stadia	104	2,007	145	1,911
Overpayment excess sinking funds	282	—	—	—
Government salaries	11,378	—	—	—
Due to Anglican Charitable Foundation for children re Exon House	55	256	51	315
Due to Atlantic Development Board	30	528	28	559
Deferred revenue re silviculture program	500	—	500	—
Deferred revenue re environmental cleanup	4,948	—	—	—
Accounts payable — security deposits	209	—	—	—
Other	546	—	1,760	—
	517,358	58,478	419,582	56,658

NOTE

Treasury Bills

This figure represents the net proceeds from the sale of $130,000,000. discounted treasury bills with maturity dates ranging from 2 April 1987 to 25 June 1987 and interest rates ranging from 6.80% to 8.28%.

Schedule-H

PROVINCE OF NEWFOUNDLAND
Contingent Liabilities as at 31 March 1987 with comparative figures for 1986

	Limit of Guarantee	Present Liability	
		1987	1986
	($000)	($000)	($000)
Municipalities:			
(For debentures issued to The Municipal Development and Loan Board and Canada Mortgage and Housing Corporation)			
Badger's Quay	176	176	181
Baie Verte	15	15	16
Bishop's Falls	379	379	390
Botwood	80	80	82
Buchans	47	47	48
Burin	229	229	235
Change Islands	40	40	42
Channel - Port aux Basques	80	80	82
Dark Cove	163	163	167
Deer Lake	40	40	41
Dunville	284	284	292
Englee	26	26	28
Freshwater	22	22	23
Gander	276	276	284
Glenwood	127	127	133
Grand Bank	43	43	44
Grand Falls	94	94	101
Happy Valley	525	525	540
Harbour Breton	251	251	259
Harbour Grace	71	71	73
La Scie	38	38	38
Mount Pearl	151	151	156
Springdale	62	62	64
Stephenville Crossing	30	30	30
Wabana	67	67	71
Wesleyville	22	22	22
Windsor	84	84	86
	3,422	3,422	3,528
Power Distribution District of Newfoundland and Labrador	2,615	2,615	2,741
Other:			
Hotel Buildings Limited (U.S. Funds)	1,350	1,350	1,800
Newfoundland Municipal Financing Corporation — note 2	328,997	328,997	314,800
Newfoundland Liquor Corporation	1,800	1,800	2,200
Newfoundland and Labrador Hydro-Electric Corporation — note 2	861,263	861,263	782,007
Eastern Provincial Airways (1963) Limited — note 2	—	—	—
	1,193,410	1,193,410	1,100,807
Guaranteed Bank Loans:			
Municipalities: — Note 3			
Admiral's Beach	106	106	105
Avondale	—	—	177
Badger's Quay - Valleyfield - Pool's Island	—	—	39
Baine Harbour	20	20	8
Bay de Verde	265	265	—

CONTINGENT LIABILITIES (continued)

	Limit of Guarantee	Present Liability	
		1987	1986
	($000)	($000)	($000)
Guaranteed Bank Loans:			
Municipalities — Note 3 (cont'd)			
Bay Roberts	17	11	488
Bayview	—	—	21
Beachside	217	217	27
Belleoram	9	3	186
Bird Cove	—	—	24
Birchy Bay	410	300	—
Bonavista	141	41	51
Botwood	859	754	869
Brent's Cove	202	101	—
Brighton	309	266	—
Brigus	46	34	—
Burin	248	248	155
Burlington	467	289	34
Burnt Islands	—	—	146
Campbellton	250	—	264
Carbonear	342	331	308
Carmanville	16	16	—
Catalina	—	—	77
Centreville	—	—	41
Channel - Port aux Basques	1,844	1,827	772
Clarenville	701	254	218
Comfort Cove - Newstead	155	155	11
Conception Bay South	3,722	3,078	1,732
Corner Brook	758	531	921
Cottlesville	—	—	250
Cow Head	420	210	136
Cox's Cove	110	110	78
Daniel's Harbour	375	330	—
Deer Lake	201	28	—
Dover	—	—	333
Dunville	17	—	—
Durrell	—	—	13
Eastport	286	165	246
Elliston	302	75	18
Embree	241	224	297
Fermeuse	19	19	190
Ferryland	95	95	153
Fleur de Lys	36	36	278
Flatrock	—	—	54
Fogo	506	198	—
Fortune	519	182	73
Fox Harbour	25	25	—
Gambo	—	—	303
Gander	800	800	—
Garnish	411	368	230
Gillams	366	301	—
Glenwood	20	—	—
Glovertown	306	273	741
Goulds	409	345	2,006
Grand Bank	611	—	124
Grand Falls	1,220	940	481
Halfway Point	250	16	—
Hampden	18	18	184

CONTINGENT LIABILITIES (continued)

	Limit of Guarantee	Present Liability	
		1987	1986
	($000)	($000)	($000)
Guaranteed Bank Loans:			
Municipalities — Note 3 (cont'd)			
Hant's Harbour	33	—	85
Happy Adventure	140	43	83
Harbour Grace	406	359	211
Harbour Main - Chapel Cove - Lakeview	246	169	74
Heart's Content	156	139	—
Heart's Delight - Islington	—	—	131
Holyrood	568	418	—
Howley	21	21	—
Hughes Brook	260	260	—
Irishtown	506	175	—
Jackson's Arm	309	289	—
Jerseyside	585	454	51
Keels	—	—	49
King's Point	306	40	101
Kippens	—	—	141
La Scie	222	163	146
Lawn	35	30	291
Lewin's Cove	—	—	234
Lewisporte	203	203	182
Little Bay	324	324	38
Little Bay Islands	278	143	—
Little Catalina	306	82	—
Lushes' Bight - Beaumont - Beaumont North	255	241	185
Marystown	528	452	286
Massey Drive	275	—	—
McIvers	—	—	78
Middle Arm, G.B.	260	250	166
Miles Cove	113	87	—
Millertown	17	—	—
Milltown - Head of Bay D'Espoir	412	412	352
Mount Pearl	911	675	456
Musgrave Harbour	295	17	188
New Perlican	200	185	—
Newtown, B.B.	15	15	—
Nipper's Harbour	—	—	23
Norris Point	179	52	—
Old Perlican	247	96	111
Pacquet	206	204	138
Paradise	309	309	174
Pasadena	563	293	41
Peterview	29	24	—
Petty Harbour - Maddox Cove	308	254	—
Pilleys Island	203	123	—
Placentia	606	544	261
Plate Cove West	63	63	—
Point Leamington	80	7	—
Point of Bay	25	25	—
Point May	206	206	—
Pool's Cove	41	41	—
Port Anson	59	59	—
Port aux Choix	—	—	52
Port Blandford	217	214	209
Port Hope Simpson	75	—	—

CONTINGENT LIABILITIES (continued)

	Limit of Guarantee	Present Liability	
		1987	1986
	($000)	($000)	($000)
Guaranteed Bank Loans:			
Municipalities — Note 3 (cont'd)			
Port Kirwin	355	355	127
Port Rexton	—	—	8
Portugal Cove	955	872	711
Pouch Cove	120	75	518
Raleigh	16	14	—
Red Harbour, P.B.	—	—	8
Reidville	300	—	—
Robert's Arm	3	—	—
Rose Blanche	16	—	—
Rushoon	67	63	—
St. Alban's	4	4	—
St. Bernard's	—	—	481
St. George's	255	137	162
St. John's	5,093	4,172	3,243
St. Mary's	61	61	10
St. Paul's	—	—	84
St. Thomas	—	—	81
Salvage	100	34	—
Seal Cove, W.B.	54	26	—
Shoal Harbour	964	429	306
Small Point - Broad Cove - Blackhead - Adam's Cove	41	41	—
Spaniard's Bay	283	238	194
Springdale	—	—	57
Stephenville Crossing	396	201	—
Summerford	—	—	257
Summerside	288	288	—
Tilting	608	286	—
Tilton	501	81	—
Torbay	356	220	—
Trepassey	373	356	311
Triton	353	326	—
Trout River	49	45	—
Twillingate	20	—	—
Upper Island Cove	746	476	794
Victoria	282	246	304
Wedgewood Park	108	91	70
Wesleyville	—	—	261
Whitbourne	31	21	—
Whiteway	—	—	69
Windsor	—	—	410
Woodstock	26	—	—
	43,092	30,123	25,865
Less: Province's portion of cost shared paving loans included in this Schedule and which have been reported in *Schedule G* as direct debt	8,032	6,712	6,143
	35,060	23,411	19,722

CONTINGENT LIABILITIES (continued)

	Limit of Guarantee	Present Liability	
		1987	1986
	($000)	($000)	($000)
Fisheries — Note 4			
Ralph Allingham	186	186	197
Terrence Allingham	—	—	244
Clarence Andrews	164	164	182
Purdie Batten	41	41	47
Donald Best	5	5	48
Donald Best	40	40	6
Baxter Bishop — note 5	—	—	141
Leonard Button and Gary Squires	29	29	36
Clyde Caines	150	150	171
Martin Caines	368	368	392
Wilfred, Winston and William Chambers, and Absalom Carnell	241	241	257
John Coleman Jr. Limited	—	—	61
Dean and George Coles	156	156	178
Edmund Coles	24	24	30
Harry, William, Keith, Freeman and Frank Combdon	127	127	134
Reginald Decker and Winsor Hedderson	168	168	196
Donald and William Decker and Maxwell Barnes	—	—	100
Herbert Diamond	20	20	27
Clifford Doyle	56	56	129
Clifford Doyle	115	115	65
Howard, Wilfred and Stephen Dredge	180	180	204
Hubert, Daniel and James Sr. Dredge and Clayton Taylor	176	176	198
Isaac, Seward and Jacob Dredge	314	314	353
Edison Easton	18	18	27
Robert E. Ellis	23	23	12
Francis and David English, Patrick Quigley and George Leonard	33	33	38
Thomas Fennelly	904	505	—
Francis Fleming	23	23	12
Maxwell Flight	20	20	20
Christopher and Elias Foley	27	27	32
Alban Gallant	414	414	452
Abraham Genge Sr.	42	42	167
Abraham Genge Sr.	114	114	49
Amos, Daniel and Matthew Genge	208	208	242
Bruce Genge	101	101	101
Cecil Genge	306	306	357
Claude, Henry, Harvey and Stedman Genge	195	195	220
Clyde, Pearce and Jacob Genge	250	250	293
Elijah Genge	350	350	359
Emanuel Genge Jr.	144	144	198
Harris Genge	308	308	345
James M. Genge	404	404	351
Maxwell, Harrison and Nelson Genge	23	23	34
Roland Genge Sr.	—	—	119
Roy Giles	33	33	45
Angus Gould	57	57	75
Anthony Gould	249	249	291
Clyde Gould	27	27	33
Earl Gould	24	24	30
Gerald Gould	395	179	—
Romeo Gould	244	244	285
Albert Hiscock	58	58	67
Martin House	255	255	236
Maxwell and Eli Lambert	—	—	209
Erastus Larkin	52	52	56
Wade Lavers	39	39	39

CONTINGENT LIABILITIES (continued)

	Limit of Guarantee	Present Liability	
		1987	1986
	($000)	($000)	($000)
Fisheries — Note 4 (cont'd)			
George Lavhey	58	58	74
James Matchim	20	20	161
James Matchim	128	128	27
Wallace H. Meade	238	238	363
Alton Mercer	70	70	69
Eli Moores	214	214	225
Bernard Morgan	353	353	383
Wayne S. Morgan	440	440	413
Raymond Newman	139	139	149
Loman R. Noel	313	313	319
Hayward Normore	98	98	117
Eric O'Brien	36	36	43
Marcel O'Brien	33	33	40
Rex Offrey	218	218	262
Keith Patey	258	258	295
Calvin Petten	159	159	179
Chesley Petten Jr.	230	230	253
George Petten	286	286	333
Lester Petten	142	142	165
Raymond Petten	267	267	297
Ross Truman Petten	145	145	—
Vernon Petten	48	48	56
Thomas Pittman	62	62	57
Clayton Plowman	306	306	326
Joseph Plowman	500	500	500
Richard H. Porter	152	152	150
Cecil Rideout	405	405	432
Llewellyn Riggs	186	186	180
Walter and Scott Rogers	269	269	269
Morley G. Rowe	105	105	120
Gary J. Rumbolt	124	124	129
Wayne Russell	292	292	—
Alphonsus Seward	120	120	106
Scott Sheppard	40	40	41
Dwight Spence	289	289	307
Harold and Eugene Stagg	22	22	91
Harold and Eugene Stagg	81	81	25
Reginald Stanford — note 5	—	—	113
Reginald Stanford — note 5	—	—	22
George Starkes	92	92	92
Arthur Sturge, James Pond and Rick Kean	285	285	304
Roy D. Sweet	—	—	32
Noah and Harris Tucker	328	328	364
Garfield, Leonard and Clayton Warren	154	154	173
Abraham, Thomas, Kenneth, Earnest and Daniel Way	156	156	176
Garfield Way	24	24	30
George and Roland Way	246	246	—
John, Earl and Llewellyn Way	28	28	34
Howard and Reginald Wells, Gary Biggen and Gary Dobbin	—	—	250
Curling White	55	55	59
Gordon M. White	18	18	24
Jacob and Walter White and William Stevens	308	308	325
Roland and Clyde White and Roland Way	72	72	90
Marden B. Wiseman	51	51	64
	16,563	15,948	17,298
Province's Liability	6,000	5,389	4,790

CONTINGENT LIABILITIES (continued)

	Limit of Guarantee	Present Liability	
		1987	1986
	($000)	($000)	($000)
Corporate and Others:			
Aqua Fisheries Limited	150	135	150
Atlantic Ocean Farms Limited	270	270	222
Baie Verte Mines Inc.	19,670	17,270	10,600
Canadian Red Cross Society	2,312	2,312	2,421
Creative Printers and Publishers Limited	50	50	50
Dawe, George and Son Limited	50	39	47
Earle Proteins Limited	400	—	90
Easteel Industries (1984) Limited	2,025	1,296	235
Eastern Ocean Products Limited	75	75	75
Fogo Island Cooperative Society Limited	500	—	86
Glenwood Forest Products Limited	175	155	275
Goudie, W.M. Limited	100	100	100
Greenspond Fish Processors Limited — note 5	—	—	474
Hawke Industries Limited	—	—	4
Heritage Woodworks Limited	70	65	21
Ichthus Sea Products Limited	200	45	—
Island Sea Foods Limited	250	—	450
Island Tile and Slate Limited	100	100	—
P. Janes and Sons Limited	—	—	500
Johnson, Raymond	27	27	35
Jones, S.T. and Son Limited	250	30	—
Marystown Shipyard Limited	27,160	22,060	34,245
New Ferrole Fisheries	—	—	50
Newfoundland and Labrador Computer Services Limited	860	860	1,004
Newfoundland Farm Products Corporation	1,300	1,300	—
Northeast Coast Sealers Co-operative Society Limited	200	200	—
Notre Dame Bay Fisheries Limited	1,000	1,000	1,013
Ocean Harvesters Limited (U.S. Funds) — note 5	—	—	1,750
Ocean Harvesters Limited — note 5	—	—	1,300
Parsons' Pond Seafoods Limited	40	—	—
Port Enterprises Limited	150	150	104
Smith Seafoods Limited	—	—	75
Steelfab Limited	200	90	—
Stuckless, A. L. and Sons Limited	200	113	—
Superior Logging Limited	250	235	—
Superior Seafoods Limited	300	300	20
Torngat Fish Producers Co-operative Society Limited	300	183	150
Trouty Seafoods Limited	209	209	200
Vanguard Paper Box Limited	200	200	200
White's Fisheries Limited	300	200	264
	59,343	49,069	56,210
Other Guarantees:			
Fishery Products International Limited	804	804	1,353
Fishery Products International (Harbour Breton) Limited	—	—	524
Grenfell Regional Health Services Board	1,750	1,750	1,815
Newfoundland and Labrador Credit Union Stabilization Fund Board	200	—	—
Newfoundland and Labrador Hydro-Electric Corporation	80,783	80,783	82,858
Newfoundland and Labrador Hydro-Electric Corporation	150,000	23,963	123,925
Springdale Consumers Co-operative Society Limited	61	61	75
	233,598	107,361	210,550
Total Contingent Liabilities	1,533,448	1,384,677	1,398,348

CONTINGENT LIABILITIES (continued)

NOTES

1. **Definitions**

The headings used in this Schedule are defined as follows:

Limit of Guarantee — This represents the maximum amount of loan advances available under the Province's guarantee plus capitalized interest thereon and past due interest.

Present Liability — This represents the actual amount of loan advances outstanding under the various guarantees plus capitalized interest thereon and past due interest. This represents the amount for which the Province is contingently liable.

The difference between these two amounts reflects the financing still available under the Province's guarantee. As of 31 March 1987, capitalized interest and past due interest amounted to $1,037,430 and $121,909 respectively.

2. **Debenture Issues with Sinking Funds**

	Principal Amount of Debentures Outstanding ($000)	Value of Sinking Fund ($000)	Net Liability ($000)
Newfoundland Municipal Financing Corporation			
- U.S. Funds	71,051	26,880	44,171
- Translated at exchange rates on dates of issue	72,475	28,080	44,395
- Canadian Funds	320,718	36,116	284,602
	393,193	64,196	328,997
Newfoundland and Labrador Hydro-Electric Corporation			
- U.S. Funds	270,280	14,784	255,496
- Japanese Funds	7,000,000	—	7,000,000
- Translated at exchange rates on dates of issue	356,715	15,832	340,883
- Canadian Funds	615,000	94,620	520,380
	971,715	110,452	861,263
Eastern Provincial Airways (1963) Limited			
- Canadian Funds	1,987	2,163	—

At March 31, 1987, Newfoundland Municipal Financing Corporation had sinking fund values which exceeded the principal amount of debentures outstanding for two issues by approximately $4,031,000 U.S.

To properly present the Province's net liability, this amount has been excluded from the sinking fund value presented above.

Should the above foreign currency amounts be translated to Canadian dollars at the exchange rate prevailing at March 31, 1987, the Newfoundland Municipal Financing Corporation's and the Newfoundland and Labrador Hydro-Electric Corporation's debt would increase by approximately $20,318,000 and $59,243,000 respectively; and the value of their sinking funds would increase by approximately $7,025,000 and $3,476,000 respectively.

3. **Municipal Loans**

Interim financing for municipal capital projects is provided through these guaranteed bank loans which include interest capitalized during the construction period. Once an appropriate level of capital projects have been completed, the Newfoundland Municipal Financing Corporation (a Crown Agency) provides long-term financing by issuing its own securities and lending the funds to the municipalities. The debt securities of the Newfoundland Municipal Financing Corporation are also guaranteed by the Province.

4. **Fisheries Loans**

During the construction period of the fishing vessel, interim financing is provided through bank loans which are fully guaranteed by the Province. Once construction has been completed, these interim loans are then converted to term loans by the banks. With regards to the term loans, the Province's liability under each individual guarantee is determined as being limited to 20% of the aggregate of all term loans made by the Bank, less the total of all claims paid to the Bank by the Province with respect to these term loans. For the fiscal year ended 31 March 1987 the Province's liability is limited to $5,388,869.

NOTES (cont'd)

5. **Payments under Guarantee**

During the 1986-87 fiscal year, the Province paid the following amounts under its guarantees:

	($000)
Baxter Bishop	128
Greenspond Fish Processors Limited	138
Ocean Harvesters Limited	2,856
Reginald Stanford	118
	3,240

6. **Registrar of the Supreme Court**

The Province of Newfoundland guarantees all sums required to discharge the balances of the Registrar of the Supreme Court as administrator, guardian, trustee, etc. (*Judicature Act, 1986*).

7. **Pensions**

(a) Province of Newfoundland Pooled Pension Fund

Pursuant to Section 9 of *The Pension Funding Act*, (1981), the Province is contingently liable for payment of any deficiency in the Pension Fund covered by that Act.

(b) Memorial University of Newfoundland Pension Fund

Pursuant to Section 6 of *The Memorial University (Pensions) Act*, the Province is contingently liable for payment of any deficiency in the Pension Fund covered by that Act.

(c) Portability of Pensions Act

Pursuant to Section 7(1) of *The Portability of Pensions Act*, the Province is contingently liable for payment of any deficiency in contributions paid under that Act.

8. **Comparative Figures**

The comparative figures for the fiscal year ended 31 March 1986 have been restated to reflect the Province's accounting policy on foreign exchange as per note 1(b)(iii) in the Notes to Financial Statements. Consequently, the total contingent liability increased from $1,347,339 to $1,398,348 at 31 March 1986.

Schedule I

PROVINCE OF NEWFOUNDLAND

Trust Accounts
as at 31 March 1987
with comparative figures for 1986

	1987 ($000)	1986 ($000)
Assets		
Contractors' Holdback Account	4,454	3,537
Federal/Provincial Contractors' Security Account	2,338	2,402
Home for the Aged and Infirm	1,500	1,336
Director of Child Welfare	729	679
Provincial Courts Trust Account	360	582
Consolidated Tender Account	289	127
Contractors' Security Account — Public Works and Services	150	122
Mineral Lands Security Deposits	148	152
High Sheriff of Newfoundland	107	68
Saving Stamps Suspense	41	40
Royal Newfoundland Constabulary Trust Account	17	16
Contractors' Security Account — Forest Resources and Lands	16	41
Sub-Sheriff — Corner Brook	9	1
Unpaid Wages Trust Account	8	5
School for the Deaf	8	3
H.M. Penitentiary	7	13
Labour Standards Tribunal Trust Account	5	1
Consumer Affairs Trust Account	5	4
Labrador Correctional Centre Trust Account	4	2
Motor Vehicle Accident Security Account	2	5
West Coast Correctional Centre	2	2
Newfoundland and Labrador Correctional Centre for Women	1	1
St. John's Fire Department Trust Account	1	1
St. John's Residential Tenancies Board	1	1
Total Trust Account Assets	10,202	9,141
Liabilities and Balance of Funds		
Balance of Funds	10,202	9,141
Total Liabilities and Balance of Funds	10,202	9,141

NOTE

Trust account assets at 31 March 1987 consist of cash ($8,240,000), term deposits ($32,000) and accounts receivable ($1,930,000).

Schedule J

PROVINCE OF NEWFOUNDLAND

Losses, Uncollectible Accounts and other amounts written off for the year ended 31 March 1987 with comparative figures for 1986

Department	1987		1986	
	$	$	$	$
Finance:				
Investments	16,186,881		—	
Uncollectible accounts	302,968		3,799,059	
Loan Forgiveness	7,126,368	23,616,217	—	3,799,059
Public Works and Services:				
Loss through theft		1,717		—
Development:				
Uncollectible accounts		—		70
Mines and Energy:				
Uncollectible accounts	—		612	
Disposal of damaged, obsolete, lost or stolen field equipment	—	—	122,993	123,605
Fisheries:				
Uncollectible accounts	6,698		94,429	
Loan forgiveness	3,068		—	
Disposal of damaged, obsolete, lost or stolen field equipment	—		20,000	
Lost or damaged supplies	—	9,766	2,455	116,884
Forest Resources and Lands:				
Uncollectible accounts		1,467		—
Rural, Agricultural and Northern Development:				
Uncollectible accounts	193,121		237,744	
Loss through theft	—	193,121	5,187	242,931
Transportation:				
Uncollectible accounts	31,108		6,195	
Cash shortages — Motor Registration Division	227	31,335	343	6,538
Education:				
Uncollectible accounts		2,629		—
Social Services:				
Salary overpayment	—		1,389	
Overpayments — Social Assistance and Blind Persons Allowance	—	—	65,201	66,590
Health:				
Uncollectible accounts		—		55,545
Municipal Affairs:				
Uncollectible accounts		4,545		8,624

LOSSES, UNCOLLECTIBLE ACCOUNTS AND OTHER AMOUNTS WRITTEN OFF (continued)

	1987		1986	
	$	$	$	$
Culture, Recreation and Youth:				
Loss of small game licences	1,690		13,057	
Uncollectible accounts	—	1,690	1,209	14,266
Justice:				
Uncollectible accounts	—		15,706	
Loss through theft	—	—	6,380	22,086
Career Development and Advanced Studies:				
Disposal of damaged, obsolete, lost or stolen field equipment		—		55,513
Total		23,862,487		4,511,711

PROVINCE OF
CONSOLIDATED

Statement of
For the year
with comparative

RECEIPTS	1987 ($000)	1986 ($000)
Current Account Revenue (Net of prior year's deferred revenue for the year amounting to $965,000)	2,031,645	1,874,189
Related revenue	250,618	262,037
Return of temporary investments	1,517,045	1,202,799
Proceeds of temporary borrowings	599,274	587,796
Proceeds of debenture issues	398,544	411,021
Excess sinking funds on redeemed bond issues returned to the Province	26,398	8,559
Overpayment of excess sinking funds	282	—
Deposits re big game licences	224	965
Prior years' expenditure cheques redeposited	288	346
Deposits re environmental clean-up	4,948	—
Departmental suspense accounts	(13,771)	(34,701)
Total receipts for the year	4,815,495	4,313,011

Statement No. 2

NEWFOUNDLAND REVENUE FUND

Receipts and Payments ended 31 March 1987 figures for 1986

PAYMENTS	1987 ($000)	1986 ($000)
Expenditure	2,513,778	2,390,359
Temporary investments	1,579,189	1,245,786
Redemption of temporary borrowings	598,253	587,915
Redemption of debenture debt	97,096	44,292
Sinking fund contributions	41,406	44,809
Exchange losses (net)	16,234	7,696
Redemption of loans from Government of Canada under Regional Industrial Expansion Program	2,462	2,273
Redemption of Canada Mortgage and Housing Corporation loans	360	383
Old debentures	—	1
Prepayment of debt charges	45,127	—
Departmental suspense accounts	(13,794)	(34,842)
Total payments for the year	4,880,111	4,288,672
Excess of payments over receipts	64,616	(24,339)
Bank overdraft beginning of year	47,061	71,400
Bank overdraft end of year	111,677	47,061

NOTE

Bank overdraft 31 March 1987 as per Schedule G	81,122	31,135
Less: April receipts from Government of Canada included as receipts of 1986-87 per Section 16 of *The Financial Administration Act (1973)*	(11,100)	(12,111)
Add: Payments made subsequent to 31 March 1987 included as payments of 1986-87 per Section 24 of *The Financial Administration Act (1973)*	41,655	28,037
Bank overdraft 30 April 1987 (for the year ended 31 March 1987)	111,677	47,061

Statement No. 3

PROVINCE OF NEWFOUNDLAND

Statement of Changes in Financial Position for the year ended 31 March 1987 with comparative figures for 1986

		1987		1986
		($000)		($000)
FUNDS WERE PROVIDED BY:				
Debt issues		398,544		411,021
Temporary investments matured		1,517,045		1,202,799
Proceeds from temporary borrowings		599,274		587,795
Overpayment of excess sinking funds		282		—
Big game licences — deferred revenue		224		965
Redeposit of prior years' expenditure cheques		288		346
Excess sinking funds on redeemed bond issues returned to the Province		26,398		8,559
Deposits re environmental clean-up		4,948		—
Departmental suspense accounts (net)		23		141
		2,547,026		2,211,626
FUNDS WERE REQUIRED FOR:				
Net expenditure (revenue)		230,550		253,829
Temporary investments acquired		1,579,189		1,245,786
Debt redemption:				
Temporary borrowings	598,253		587,915	
Debenture debt	97,096		44,291	
DRIE loans	2,462		2,273	
CMHC loans	360	698,171	383	634,862
Sinking fund contributions		41,406		44,809
Prior years' deferred revenue		965		304
Exchange losses (net)		16,234		7,696
Old debentures		—		1
Prepayment of debt charges		45,127		—
		2,611,642		2,187,287
Increase (decrease) in the bank overdraft		64,616		(24,339)

STATEMENT OF CHANGES IN FINANCIAL POSITION (continued)

The following summary compares actual amounts for the financial year 1986-87 with amounts included in Statement 1 (Summary of Borrowing Requirements and Sources of Funds) of the Estimates approved by the Legislature.

	Estimates ($000)	Actual ($000)	Increase (Decrease) ($000)
BUDGETARY REQUIREMENTS:			
Current Account:			
Gross expenditure	2,274,219	2,260,845	(13,374)
Related revenue	214,901	200,729	(14,172)
Net expenditure	2,059,318	2,060,116	798
Revenue	2,010,000	2,032,610	22,610
Surplus (Deficit)	(49,318)	(27,506)	21,812
Capital Account:			
Gross expenditure	316,538	252,932	(63,606)
Related revenue	78,287	49,888	(28,399)
Net expenditure	238,251	203,044	(35,207)
Total Budgetary Requirements	287,569	230,550	(57,019)
NON BUDGETARY TRANSACTIONS:			
DEBT RETIREMENT:			
Redemptions	115,558	112,944	(2,614)
Less Excess Sinking funds	25,900	26,398	498
	89,658	86,546	(3,112)
Sinking funds	44,934	44,614	(320)
	134,592	131,160	(3,432)
Total Budgetary Requirements and Debt Retirement	422,161	361,710	(60,451)

Cash requirements, 1986-87

The estimates projected total cash requirements from borrowings for 1986-87 to be $422,161,000. The estimates and the actual cash borrowings are compared below:

	Estimates ($000)	Actual ($000)	Increase (Decrease) ($000)
General borrowings	368,761	338,885	(29,876)
Canada Pension Plan	53,400	59,659	6,259
	422,161	398,544	(23,617)

The funds provided from borrowings, $398,544,000, were greater than the total cash requirements for actual net expenditures (payments) of $361,710,000 (comprising budgetary payments, $230,550,000 and debt retirement and sinking fund payments of $131,160,000). The difference of $36,834,000 was used for short term investments.

PROVINCE OF

Summary of Revenue, Expenditure and
for the year ended
with comparative
Current

Revenues

Head	Department	1987 ($000)	1986 ($000)
III	Executive Council	1	3
IV	Finance	1,990,959	1,837,090
VI	Development	12	58
VII	Mines and Energy	675	546
VIII	Fisheries	104	54
IX	Forest Resources and Lands	2,650	2,768
XI	Transportation	23,385	20,899
XV	Health	407	398
XVI	Labour	11	12
XVIII	Culture, Recreation and Youth	2,343	2,253
XIX	Justice	10,036	8,405
XX	Consumer Affairs and Communications	2,027	1,914
XXI	Career Development and Advanced Studies	—	93
		2,032,610	1,874,493

Statement No. 4

NEWFOUNDLAND

Related Revenue by Department
31 March 1987
figures for 1986
Account

Expenditure and Related Revenue

Head	Department	Expenditure (Actual)	Related Revenue (Actual)	Net Expenditure (Actual)	Net Expenditure (Estimates)	Net Expenditure (Actual 1986)
		($000)	($000)	($000)	($000)	($000)
I	Consolidated Fund Services	456,319	20,583	435,736	440,116	398,360
II	Legislature	7,445	152	7,293	7,561	7,646
III	Executive Council	8,783	98	8,685	8,327	7,722
IV	Finance	34,317	2,652	31,665	33,526	31,225
V	Public Works and Services	26,078	2,273	23,805	25,213	20,030
VI	Development	14,567	2,520	12,047	12,615	9,193
VII	Mines and Energy	53,603	1,824	51,779	58,391	54,849
VIII	Fisheries	13,766	3,239	10,527	11,400	9,547
IX	Forest Resources and Lands	28,478	7,719	20,759	19,593	16,094
X	Rural, Agricultural and Northern Development	26,116	11,624	14,492	17,082	16,697
XI	Transportation	82,943	3,466	79,477	79,482	71,402
XII	Environment	3,859	225	3,634	3,759	3,051
XIII	Education	386,092	7,251	378,841	379,373	377,118
XIV	Social Services	184,276	81,140	103,136	95,420	96,034
XV	Health	580,880	22,945	557,935	548,930	510,293
XVI	Labour	6,026	2,405	3,621	3,984	3,585
XVII	Municipal Affairs	75,875	2,281	73,594	77,812	70,164
XVIII	Culture, Recreation and Youth	27,538	1,869	25,669	25,643	24,659
XIX	Justice	81,384	7,258	74,126	69,212	63,697
XX	Consumer Affairs and Communications	2,195	2	2,193	2,372	1,912
XXI	Career Development and Advanced Studies	151,055	19,203	131,852	130,257	117,449
XXII	Newfoundland and Labrador Housing Corporation	9,250	—	9,250	9,250	8,200
		1,804,526	180,146	1,624,380	1,619,202	1,520,567
		2,260,845	200,729	2,060,116	2,059,318	1,918,927
	Deficit on Current Account for the year ended 31 March 1987			(27,506)		(44,434)

PROVINCE OF NEWFOUNDLAND

Summary of Expenditure and Related Revenue by Department
For the year ended 31 March 1987
with comparative figures for 1986
Capital Account

Expenditure and Related Revenue

Head	Department	Expenditure (Actual)	Related Revenue (Actual)	Net Expenditure (Actual)	Net Expenditure (Estimates)	Net Expenditure (Actual 1986)
		($000)	($000)	($000)	($000)	($000)
I	Consolidated Fund Services	3,239	1,801	1,438	470	3,729
III	Executive Council	—	—	—	—	8
IV	Finance	9,286	2,663	6,623	4,316	22,424
V	Public Works and Services	9,739	117	9,622	11,226	15,833
VI	Development	8,853	451	8,402	11,374	11,729
VII	Mines and Energy	540	—	540	5,700	2,525
VIII	Fisheries	9,758	5,004	4,754	9,099	3,942
IX	Forest Resources and Lands	2,855	1,450	1,405	1,897	1,409
X	Rural, Agricultural and Northern Development	6,390	4,120	2,270	4,118	3,115
XI	Transportation	96,501	25,137	71,364	79,216	63,802
XIII	Education	27,472	—	27,472	30,000	23,450
XIV	Social Services	321	28	293	762	142
XV	Health	29,014	340	28,674	29,749	25,123
XVII	Municipal Affairs	19,458	3,503	15,955	16,045	14,540
XVIII	Culture, Recreation and Youth	4,919	22	4,897	5,265	4,025
XIX	Justice	4,514	—	4,514	5,424	1,494
XXI	Career Development and Advanced Studies	19,902	5,187	14,715	20,590	10,860
XXII	Newfoundland and Labrador Housing Corporation	171	65	106	3,000	1,245
		249,693	48,087	201,606	237,781	205,666
	Total Expenditure	252,932	49,888	203,044	238,251	209,395
	Total Net Expenditure, Current and Capital Account			2,263,160		2,128,322

SUMMARY OF REVENUE EXPENDITURE AND RELATED REVENUE BY DEPARTMENT (continued)

The following is a summary of revenue, expenditure and related revenue included in the above statement:

	($000)	($000)	($000)
CURRENT ACCOUNT			
Revenue			2,032,610
Expenditure (net)			
Consolidated Fund Services (gross)	456,319		
Less: Related revenue	20,583	435,736	
Supply Services (gross)	1,804,526		
Less: Related revenue	180,146	1,624,380	2,060,116
Surplus (Deficit) on current account			(27,506)
CAPITAL ACCOUNT			
Expenditure (net)			
Consolidated Fund Services			1,438
Supply Services (gross)		249,693	
Less: Related revenue		48,087	201,606
Net expenditure on capital account			203,044
Excess of expenditure (net) over revenue for the year			230,550

NOTES

1. Legislative Appropriations and Unexpended Balance

The Legislature appropriated $2,171,869,000 to defray expenses of the Public Service for the year ended 31 March 1987 as follows:

	($000)
The Interim Supply Act, 1986, enacted 17 June 1986	715,331
The Supply Act, 1986, enacted 17 June 1986	1,411,574
The Supplementary Supply Act, 1987, enacted 19 June 1987	44,964
Total Appropriations	2,171,869

Subsequent to enactment of *The Supply Act of 1986,* spending authority for amounts totalling $44,964,200 was provided by special warrants issued by the Lieutenant-Governor under the provisions of Section 28 of *The Financial Administration Act, 1973.* In all, thirty special warrants were issued up to March 1987; twenty-six under Section 28(2), and four under Section 28(3) of the Act.

Non-statutory expenditure for the year totalled $2,051,856,000. The remainder of the appropriated funds, totalling $120,014,000 was undrawn and surrendered.

2. Current account Revenue and Related Revenue

Revenues which are related to or generated by specific expenditure activities of Government are applied against the respective expenditures under the general head of Related Revenue. Current Account Revenues, as opposed to Related Revenues, are generally those derived as a result of statutory requirements which specify the amount to be paid to the Province.

The current account revenue totalling $2,032,610,000 consists of $2,031,645,000 plus prior year's deferred revenue of $965,000.

SUMMARY OF REVENUE, EXPENDITURE AND RELATED REVENUE BY DEPARTMENT (continued)

NOTES (cont'd)

3. **Statutory and Non-Statutory Expenditure**

Certain expenditures of the Province are approved by Statutes other than the annual Supply Act. These are referred to as Statutory Expenditures. In contrast, all other expenditures must be approved by the House of Assembly each year and are therefore referred to as non-statutory expenditures.

The following summary shows a breakdown of the total expenditure of the year (Current and Capital Account) into statutory and non-statutory classifications:

Statutory Expenditure:

Department:	Current ($000)	Capital ($000)	Total ($000)
C. F. Services	454,243	3,239	457,482
Legislature	71	—	71
Finance	152	236	388
Health	1,582	1,615	3,197
Career Development and Advanced Studies	404	379	783
Total	456,452	5,469	461,921

Non-Statutory Expenditure:

	($000)
Total current account expenditure	2,260,845
Total capital account expenditure	252,932
Total expenditure	2,513,777
Less: statutory expenditure — above	461,921
Total	2,051,856

4. **Budgetary and Non-Budgetary Expenditure**

All budgetary expenditures are included in the annual Estimates of the Province and are subject to the approval of the House of Assembly. Any unexpended budgetary funds lapse at the end of each fiscal year.

Non-budgetary expenditures do not require annual approval by the House of Assembly. These expenditures must be specified by Statute.

5. **Excess of Expenditure over Revenue**

The following summary shows the excess of expenditure over revenue for the year.

	($000)
Total expenditure (net)	2,263,160
Total current account revenue	2,032,610
Excess of expenditure (net) over revenue for the year	230,550

Statement No. 5

PROVINCE OF NEWFOUNDLAND

Summary of Net Capital Expenditure
For the year ended 31 March 1987
with comparative figures for 1986

	Gross Expenditure	Revenue Applied	Net	
			1987	1986
	($000)	($000)	($000)	($000)
Fixed Assets:				
Highways, roads and bridges	72,202	20,008	52,194	59,989
Buildings and land	54,439	5,593	48,846	47,426
Machinery and equipment	17,279	7,163	10,116	(4,118)
	143,920	32,764	111,156	103,297
Capital Grants:				
Denominational school services	20,698	—	20,698	20,400
Non-government hospitals	23,249	340	22,909	19,668
Water and sewerage systems	7,635	33	7,602	6,454
Road construction and paving	4,176	—	4,176	3,492
MUN — furnishings and equipment	4,178	—	4,178	3,221
Burin Peninsula Development Fund	2,880	—	2,880	2,948
Community sports facilities	3,263	—	3,263	2,090
St. John's regional water and sewer	259	26	233	1,578
Pulp and paper modernization	1,500	—	1,500	1,493
Industrial water supply systems	858	2	856	1,431
School of Nursing	1,800	—	1,800	950
Waste management facilities	486	1	485	881
Farm development facilities — DRIE	855	—	855	859
MUN — Various buildings — alterations	996	—	996	842
C.A. Pippy Park Commission	675	—	675	800
Fishing boat bounties	658	—	658	735
Residential and industrial servicing — DRIE	270	308	(38)	723
Community water services	787	—	787	641
Incinerator and firefighting equipment	744	—	744	520
Cultural activities	330	—	330	345
Fishing incentives and assistance	345	—	345	323
Ocean industry development	577	12	565	281
Newfoundland Farm Products	282	—	282	250
Municipal Councils	255	—	255	240
Sir Wilfred Grenfell College	584	—	584	221
Land development — DRIE	534	—	534	141
Recreation facilities	144	—	144	125
Newfoundland Heritage Foundation	118	—	118	99
Native Peoples Education	—	—	—	86
Wood fuel development	62	—	62	84
Veterinary College	498	—	498	63
W.J. Burton	—	—	—	31
Newfoundland and Labrador Youth Advisory Council	15	—	15	6
Canada Games Park Commission	—	—	—	5
Disaster assistance for infrastructure	361	12	349	(1,230)
Water and sewer services — Channel - Port aux Basques	1,978	1,556	422	(303)
Hopebrook (Jetwind) Project	478	—	478	—
Design facility in engineering	1,150	—	1,150	—
School of Business	750	—	750	—
Urban transportation	—	—	—	(231)
Cottage land development	12	31	(19)	(39)
Water and sewer services — Coastal Labrador	1,505	1,534	(29)	(5)
Urban and rural planning	—	31	(31)	(7)
Agricultural Assistance Program — DRIE	—	—	—	(4)
	85,945	3,886	82,059	70,207

SUMMARY OF NET CAPITAL EXPENDITURE (continued)

	Gross Expenditure	Revenue Applied	Net	
			1987	1986
	($000)	($000)	($000)	($000)
Loans and Advances:				
Cabot Development Corporation	—	—	—	3,000
Newfoundland and Labrador Development Corporation	3,026	385	2,641	2,541
Baie Verte Mines Inc.	—	—	—	2,432
Ocean Harvesters Limited	3,239	1,801	1,438	2,284
Rural Development Authority	2,690	1,897	793	857
Farm Development Loan Board	1,400	1,927	(527)	680
Newfoundland Industrial Development Corporation	—	956	(956)	(591)
Fisheries Loan Board	3,436	4,499	(1,063)	(1,596)
Other	—	1,708	(1,708)	(4,000)
	13,791	13,173	618	5,607
Investments	9,220	65	9,155	30,249
Other	56	—	56	35
	252,932	49,888	203,044	209,395

Statement No. 6

PROVINCE OF NEWFOUNDLAND

Statement of Current Account Revenue for the year ended 31 March 1987 with comparative figures for 1986

	1987		1986	
	($000)	($000)	($000)	($000)
EXECUTIVE COUNCIL				
Miscellaneous revenue		1		3
DEPARTMENT OF FINANCE				
GOVERNMENT OF CANADA:				
Statutory Subsidies:				
Government and legislation	190		190	
Population	454		454	
Special	1,100		1,100	
Payments under Federal-Provincial fiscal arrangements:				
Tax equalization payment - note 1	737,567		642,660	
Established programs financing grant - note 2	226,622		227,104	
Term 29	8,000		8,000	
Utilities company tax - note 3	11,602		11,240	
		985,535		890,748
TAXATION:				
Retail sales tax	407,093		374,442	
Personal income tax - note 4	283,259		265,152	
Gasoline tax	67,218		73,590	
Corporate income tax - note 5	65,398		59,880	
Tobacco tax	41,395		39,307	
Mining tax and royalties	32,474		25,204	
Insurance companies tax	8,741		5,264	
Corporation capital tax	1,878		1,829	
Forest management tax	1,571		1,049	
Pari-mutuel	11		108	
Inland revenue stamps	133		165	
Mineral holdings tax	95		144	
Government of Canada reciprocal tax agreement - note 6	12,227		13,134	
Advertising tax	38		27	
Refunds of federal sales tax	307		212	
	921,838		859,507	
Less refund of taxes - note 7	2,076		2,558	
		919,762		856,949
Gasoline vendors	136		65	
Atlantic Loto	10,848		7,696	
Other	6		—	
Newfoundland Liquor Corporation	73,000		80,000	
Newfoundland Liquor Licensing Board	1,672		1,632	
		85,662		89,393
Total: Department of Finance		1,990,959		1,837,090

STATEMENT OF CURRENT ACCOUNT REVENUE (continued)

	1987		1986	
	($000)	($000)	($000)	($000)
DEPARTMENT OF DEVELOPMENT				
Tourist establishment licences	12		12	
Miscellaneous revenue	—		46	
		12		58
Total: Department of Development		12		58
DEPARTMENT OF MINES AND ENERGY				
PRIVILEGES, LICENCES AND PERMITS:				
Licences:				
Mining prospects licences	116		84	
Highway quarry permits	14		—	
Regular quarry permits	20		—	
		150		84
Rents and royalties:				
Water power rentals	3		3	
Quarry leases	10		—	
Quarry royalties	257		189	
Mining leases	255		270	
		525		462
Total: Department of Mines and Energy		675		546
DEPARTMENT OF FISHERIES				
Fish processors and buyers licences	83		54	
Miscellaneous	21		—	
		104		54
Total: Department of Fisheries		104		54
DEPARTMENT OF FOREST RESOURCES AND LANDS				
Cutting permits	157		169	
Sawmill licences	74		44	
Permits to occupy	106		97	
Export permits	1		—	
Scalers licences	1		1	
Water power rentals	19		16	
Timber royalties	996		984	
Land lease rentals	714		886	
Timber lease rentals	13		26	
Crown land application fees	131		132	
Cost of lease documents	139		227	
Cost of lease transfers	16		13	
Tender documents	2		2	
Other	281		171	
		2,650		2,768
Total: Department of Forest Resources and Lands		2,650		2,768
DEPARTMENT OF TRANSPORTATION				
Vehicle drivers licences		23,385		20,899
Total: Department of Transportation		23,385		20,899

STATEMENT OF CURRENT ACCOUNT REVENUE (continued)

	1987		1986	
	($000)	($000)	($000)	($000)
DEPARTMENT OF HEALTH				
LICENCES AND PERMITS:				
Licences - Public Health Inspection Services	—		184	
Food licences	195		—	
Marriage licences	2		2	
Birth certificates	210		212	
		407		398
Total: Department of Health		407		398
DEPARTMENT OF LABOUR				
Certificates	11		12	
Total: Department of Labour		11		12
DEPARTMENT OF CULTURE, RECREATION AND YOUTH				
Inland fishery and game licences	1,811		1,747	
Park permits	523		497	
Salmonier Nature Park fees	9		9	
		2,343		2,253
Total: Department of Culture, Recreation and Youth		2,343		2,253
DEPARTMENT OF JUSTICE				
Licences and permits	415		449	
Fines and forfeitures	4,013		3,856	
Registry of Deeds	4,188		2,973	
Securities	208		140	
Company fees	1,212		987	
		10,036		8,405
Total: Department of Justice		10,036		8,405
DEPARTMENT OF CONSUMER AFFAIRS AND COMMUNICATIONS				
Licences and permits	145		136	
Chattel mortgage fees	1,042		999	
Conditional sales fees	436		400	
Search fees	41		36	
Insurance companies and agent fees	363		343	
		2,027		1,914
Total: Department of Consumer Affairs and Communications		2,027		1,914
DEPARTMENT OF CAREER DEVELOPMENT AND ADVANCED STUDIES				
Qualification certificates	—		17	
Other	—		76	
		—		93
Total: Department of Career Development and Advanced Studies		—		93
Total: Current Account Revenue		2,032,610		1,874,493

STATEMENT OF CURRENT ACCOUNT REVENUE (Continued)

NOTES

1. **Tax Equalization Payments**

Tax Equalization Payments for the year ended 31 March 1987 consist of the following:

1986-87 regular entitlement	$696,053,000
1986-87 regular entitlement associated with Reciprocal Taxation	1,511,000
Less 1983-84 overpayment	44,000
Less 1984-85 overpayment	4,899,000
Less 1981-82 overpayment associated with Reciprocal Taxation	126,000
Plus 1985-86 adjustment	45,072,000
	$737,567,000

2. **Established Programs Financing Grant**

Established Programs Financing grant payments for the year ended 31 March 1987 consist of the following:

1986-87 regular entitlement for Post-Secondary Education	$ 62,095,000
1986-87 regular entitlement for Insured Health Program	144,693,000
1986-87 regular entitlement for Extended Health Care Services Program	25,834,000
Less:	
1983-84 adjustments for Insured Health Services Program	859,000
1983-84 adjustments for Extended Health Care Services Program	9,000
1983-84 adjustments for Post-Secondary Education	405,000
1984-85 adjustments for Insured Health Program	3,221,000
1984-85 adjustments for Extended Health Care Services Program	28,000
1984-85 adjustments for Post-Secondary Education	1,478,000
	$226,622,000

3. **Utilities Companies' Tax**

Consists of $11,830,000 representing an estimate of 95 percent of the Federal income tax payable in respect of the 1986 taxation year less an adjustment of $254,000 in respect of the 1985 taxation year, plus an adjustment of $26,374 for the 1984 taxation year.

4. **Personal Income Tax**

Consists of $288,196,000 as the regular entitlement for 1986-87, less an adjustment of $4,937,225 for the 1985 taxation year.

5. **Corporate Income Tax**

Consists of $53,416,000 as the regular entitlement for 1986-87, plus an adjustment of $11,981,748 for the 1985 taxation year.

6. **Reciprocal Taxation Agreement**

Consists of $12,381,000 as the regular entitlement for 1986-87, plus an adjustment of $130,682 in respect of the year 1982-83 and less an adjustment of $284,355 in respect of the 1984-85 taxation year.

7. **Revenue Refunds**

The above figures represent gross revenue. Refunds for the year ended 31 March 1987 consist of the following:

Retail Sales Tax	$1,036,000
Gasoline Tax	601,000
Tobacco Tax	425,000
Mining Tax	13,000
Insurance Companies Tax	1,000
	$2,076,000

Statement No. 7

PROVINCE OF NEWFOUNDLAND

Statement of Unexpended Balances of Appropriations
For the year ended 31 March 1987
with comparative figures for 1986

Of the $2,171,869,000 appropriations made available in respect of expenditure for the year ended 31 March 1987, $120,014,000 remain unexpended.

In compliance with Section 24 of *The Financial Administration Act, 1973* balances comprising this amount lapsed and were written off.

The lapsed balances are tabulated below by department:

Head	Department	Current Account	Capital Account	Total 1987	Total 1986
		($000)	($000)	($000)	($000)
I	Consolidated Fund Services	24	—	24	230
II	Legislative	251	—	251	151
III	Executive Council	258	—	258	190
IV	Finance	1,953	—	1,953	963
V	Public Works and Services	2,843	7,207	10,050	14,145
VI	Development	3,278	2,822	6,100	10,526
VII	Mines and Energy	12,802	22,160	34,962	43,067
VIII	Fisheries	1,998	3,206	5,204	6,289
IX	Forest Resources and Lands	4,991	969	5,960	2,923
X	Rural, Agricultural and Northern Development	4,533	778	5,311	2,319
XI	Transportation	4,151	9,186	13,337	10,480
XII	Environment	5,536	—	5,536	471
XIII	Education	1,609	2	1,611	1,833
XIV	Social Services	1,104	—	1,104	1,724
XV	Health	1,780	55	1,835	5,367
XVI	Labour	528	—	528	228
XVII	Municipal Affairs	4,680	3,238	7,918	8,214
XVIII	Culture, Recreation and Youth	500	313	813	468
XIX	Justice	1,108	7	1,115	1,477
XX	Consumer Affairs and Communications	251	—	251	251
XXI	Career Development and Advanced Studies	2,299	10,764	13,063	10,271
XXII	Newfoundland and Labrador Housing Corporation	—	2,830	2,830	3,455
		56,477	63,537	120,014	125,042

Statement No. 8

CONSOLIDATED FUND SERVICES
Statement of Expenditure and Related Revenue for the year ended 31 March 1987

		Actual	Estimates	
			Amended	Original
		$	$	$
SERVICING OF THE PUBLIC DEBT				
INTEREST - STATUTORY				
	CURRENT			
1.1.01.	**TEMPORARY BORROWINGS**			
	11. Debt Expenses	**173,755**	150,000	150,000
	Total: Temporary Borrowings	**173,755**	150,000	150,000
1.1.02.	**TREASURY BILLS**			
	11. Debt Expenses	**11,747,400**	12,454,000	12,454,000
	Total: Treasury Bills	**11,747,400**	12,454,000	12,454,000
1.1.03.	**DEBENTURES**			
	11. Debt Expenses	**335,101,835**	339,318,500	339,318,500
	Total: Debentures	**335,101,835**	339,318,500	339,318,500
1.1.04.	**CANADA PENSION PLAN**			
	11. Debt Expenses	**68,556,433**	68,780,600	68,780,600
	Total: Canada Pension Plan	**68,556,433**	68,780,600	68,780,600
1.1.05.	**GOVERNMENT OF CANADA**			
	11. Debt Expenses	**6,882,666**	6,883,300	6,883,300
	Total: Government of Canada	**6,882,666**	6,883,300	6,883,300
1.1.06.	**TEMPORARY INVESTMENTS**			
	02. Revenue - Provincial	**(9,630,466)**	(14,430,000)	(14,430,000)
	Total: Temporary Investments	**(9,630,466)**	(14,430,000)	(14,430,000)
1.1.07.	**RECOVERIES ON LOANS AND ADVANCES**			
	02. Revenue - Provincial	**(8,452,224)**	(7,307,800)	(7,307,800)
	Total: Recoveries on Loans and Advances	**(8,452,224)**	(7,307,800)	(7,307,800)

SERVICING OF THE PUBLIC DEBT

INTEREST - STATUTORY (Cont'd)

		Estimates	
	Actual	Amended	Original
	$	$	$
CURRENT			
1.1.08. CROWN BUILDING CORPORATION SINKING FUNDS			
02. Revenue - Provincial	**(2,063,089)**	(300,000)	(300,000)
Total: Crown Building Corporation Sinking Funds	**(2,063,089)**	(300,000)	(300,000)
TOTAL: INTEREST - STATUTORY	**402,316,310**	405,548,600	405,548,600

RENTAL PURCHASE - STATUTORY

		Estimates	
	Actual	Amended	Original
	$	$	$
CURRENT			
1.2.01. GOVERNMENT BUILDINGS			
11. Debt Expenses	**80,836**	92,300	92,300
49. Recharged to Other Departments	**(80,836)**	(92,300)	(92,300)
Total: Government Buildings	**-**	-	-
1.2.02. EDUCATIONAL FACILITIES			
11. Debt Expenses	**403,892**	45,000	45,000
49. Recharged to Other Departments	**(403,892)**	(45,000)	(45,000)
Total: Educational Facilities	**-**	-	-
1.2.03. HEALTH CARE FACILITIES			
11. Debt Expenses	**1,582,131**	330,500	330,500
49. Recharged to Other Departments	**(1,582,131)**	(330,500)	(330,500)
Total: Health Care Facilities	**-**	-	-
CAPITAL			
1.2.04. GOVERNMENT BUILDINGS			
11. Debt Expenses	**235,963**	232,600	232,600
49. Recharged to Other Departments	**(235,963)**	(232,600)	(232,600)
Total: Government Buildings	**-**	-	-
1.2.05. EDUCATIONAL FACILITIES			
11. Debt Expenses	**378,615**	376,500	376,500
49. Recharged to Other Departments	**(378,615)**	(376,500)	(376,500)
Total: Educational Facilities	**-**	-	-

CONSOLIDATED FUND SERVICES (Continued)

	Actual	Estimates	
		Amended	Original
	$	$	$
SERVICING OF THE PUBLIC DEBT			
RENTAL PURCHASE - STATUTORY (Cont'd)			
CAPITAL			
1.2.06. HEALTH CARE FACILITIES			
11. Debt Expenses	**1,614,945**	1,614,600	1,614,600
49. Recharged to Other Departments	**(1,614,945)**	(1,614,600)	(1,614,600)
Total: Health Care Facilities	-	-	-
TOTAL: RENTAL PURCHASE - STATUTORY	-	-	-
LOAN GUARANTEES - STATUTORY			
CURRENT			
1.3.01. GUARANTEE FEES			
02. Revenue - Provincial	-	(24,600)	(24,600)
Total: Guarantee Fees	-	(24,600)	(24,600)
CAPITAL			
1.3.02. ISSUES UNDER GUARANTEE			
08. Loans, Advances and Investments	**3,239,457**	470,000	470,000
02. Revenue - Provincial	**(1,801,419)**	-	-
Total: Issues Under Guarantee	**1,438,038**	470,000	470,000
TOTAL: LOAN GUARANTEES - STATUTORY	**1,438,038**	445,400	445,400
DEBT MANAGEMENT EXPENSES - STATUTORY			
CURRENT			
1.4.01. DISCOUNTS AND COMMISSIONS			
11. Debt Expenses	**5,282,663**	6,784,000	6,784,000
Total: Discounts and Commissions	**5,282,663**	6,784,000	6,784,000
1.4.02. GENERAL EXPENSES			
11. Debt Expenses	**998,034**	942,500	942,500
Total: General Expenses	**998,034**	942,500	942,500
TOTAL: DEBT MANAGEMENT EXPENSES - STATUTORY	**6,280,697**	7,726,500	7,726,500
TOTAL: SERVICING OF THE PUBLIC DEBT	**410,035,045**	413,720,500	413,720,500

		Estimates	
	Actual $	Amended $	Original $
EMPLOYEE RETIREMENT ARRANGEMENTS			
PENSIONS AND GRATUITIES - STATUTORY (EXCEPT WHERE SPECIFIED)			
CURRENT			
2.1.01. CONTRIBUTIONS TO PENSION FUND			
02. Employee Benefits	23,621,169	23,625,000	23,625,000
01. Revenue - Federal	(430,466)	(445,000)	(445,000)
Total: Contributions to Pension Fund	23,190,703	23,180,000	23,180,000
2.1.02. EX-GRATIA PAYMENTS - NON-STATUTORY			
02. Employee Benefits	2,075,596	2,100,000	2,100,000
02. Revenue - Provincial	(3,589)	-	-
Total: Ex-Gratia Payments - Non-Statutory	2,072,007	2,100,000	2,100,000
2.1.03. RAILWAY PENSIONS			
02. Employee Benefits	616,558	700,000	700,000
Total: Railway Pensions	616,558	700,000	700,000
2.1.04. SPECIAL AND OTHER ACTS			
02. Employee Benefits	1,060,619	820,000	820,000
02. Revenue - Provincial	(3,028)	(25,000)	(25,000)
Total: Special and Other Acts	1,057,591	795,000	795,000
2.1.05. GOVERNMENT OF CANADA PENSIONS			
02. Employee Benefits	201,656	90,000	90,000
Total: Government of Canada Pensions	201,656	90,000	90,000
TOTAL: PENSIONS AND GRATUITIES - STATUTORY (EXCEPT WHERE SPECIFIED)	27,138,515	26,865,000	26,865,000
TOTAL: EMPLOYEE RETIREMENT ARRANGEMENTS	27,138,515	26,865,000	26,865,000
TOTAL: CONSOLIDATED FUND SERVICES	437,173,560	440,585,500	440,585,500

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	2,100,000
Supplementary supply	—
Total grant	2,100,000
Total expenditure (net of statutory payments)	2,075,596
Balance of grant undrawn and surrendered	24,404

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	456,318,384	20,582,862	435,735,522
Capital Account	3,239,457	1,801,419	1,438,038
	459,557,841	22,384,281	437,173,560
Suspense	(14,217,300)	(14,217,398)	98
	445,340,541	(8,166,883)	437,173,658
Non-budgetary items:			
Treasury bill borrowings	598,252,600	599,273,690	(1,021,090)
Short term deposits	1,579,189,555	1,517,044,802	62,144,753
Debenture debt	97,095,788	338,885,000	(241,789,212)
Canada Pension Plan borrowings	—	59,659,000	(59,659,000)
Sinking fund contributions	41,405,947	—	41,405,947
DRIE loans	2,462,209	—	2,462,209
Canada Mortgage and Housing Corporation loans	360,456	—	360,456
Exchange gains and losses (net)	16,234,382	—	16,234,382
Prepayment of debt charges	45,127,146	—	45,127,146
Excess sinking funds on redeemed bond issues returned to the Province	—	26,397,983	(26,397,983)
Overpayment of Excess Sinking Fund	—	281,743	(281,743)
Prior years' expenditure cheques redeposited	—	287,685	(287,685)
Deposits re big game licences	—	223,941	(223,941)
Prior years' deposits re big game licences transferred	—	(964,552)	964,552
Deposits re Environmental Cleanup	—	4,948,000	(4,948,000)
Totals	2,825,468,624	2,554,204,175	271,264,449

P. KENNEDY
Deputy Minister
Consolidated Fund Services

Statement No. 9

LEGISLATURE
Statement of Expenditure and Related Revenue
for the year ended 31 March 1987

		Actual	Estimates	
			Amended	Original
		$	$	$
HOUSE OF ASSEMBLY				
	CURRENT			
1.1.01.	**ADMINISTRATIVE SUPPORT**			
	01. Salaries	**173,675**	181,200	191,200
	03. Transportation and Communications	**10,187**	12,100	23,600
	04. Supplies	**14,385**	15,200	25,000
	05. Professional Services	**3,104**	3,500	2,500
	06. Purchased Services	**22,002**	26,000	28,000
	07. Property, Furnishings and Equipment	**13,800**	16,300	30,300
		237,153	254,300	300,600
	19. Voted in Other Departments:			
	Utility Services	**326,672**	350,700	350,700
	Printing Services	**63,753**	74,400	74,400
		390,425	425,100	425,100
	Total: Administrative Support	**627,578**	679,400	725,700
1.1.02.	**HOUSE OPERATIONS**			
	01. Salaries	**523,620**	525,100	525,100
	02. Employee Benefits	**-**	-	200
	03. Transportation and Communications	**58,248**	61,200	62,900
	04. Supplies	**2,980**	5,600	8,100
	06. Purchased Services	**17,232**	18,100	21,800
	09. Allowances and Assistance	**2,716,135**	2,717,300	2,609,400
	10. Grants and Subsidies	**32,732**	34,000	35,000
		3,350,947	3,361,300	3,262,500
	02. Revenue - Provincial	**(1,445)**	-	-
	Total: House Operations	**3,349,502**	3,361,300	3,262,500

		Actual	Estimates	
			Amended	Original
		$	$	$
HOUSE OF ASSEMBLY (Cont'd)				
	CURRENT			
1.1.03.	**STANDING AND SELECT COMMITTEES**			
	02. Employee Benefits	**1,230**	1,300	1,000
	03. Transportation and Communications	**32,930**	34,200	58,000
	05. Professional Services	**–**	–	6,500
	06. Purchased Services	**869**	1,100	5,100
	09. Allowances and Assistance	**29,275**	32,800	51,300
	Total: Standing and Select Committees	**64,304**	69,400	121,900
1.1.04.	**HANSARD**			
	01. Salaries	**226,525**	230,100	230,100
	03. Transportation and Communications	**2,218**	2,500	1,500
	04. Supplies	**2,999**	4,500	5,500
	05. Professional Services	**28,443**	28,500	28,500
	06. Purchased Services	**6,043**	6,600	6,600
	Total: Hansard	**266,228**	272,200	272,200
1.1.05.	**LEGISLATIVE LIBRARY**			
	01. Salaries	**111,894**	135,600	135,600
	03. Transportation and Communications	**2,295**	4,000	4,000
	04. Supplies	**6,499**	9,800	9,800
	06. Purchased Services	**742**	3,900	3,900
		121,430	153,300	153,300
	01. Revenue - Federal	**(38,926)**	(46,000)	(46,000)
	Total: Legislative Library	**82,504**	107,300	107,300
TOTAL:	HOUSE OF ASSEMBLY	**4,390,116**	4,489,600	4,489,600

OFFICE OF THE PARLIAMENTARY COMMISSIONER

	Actual	Estimates	
		Amended	Original
	$	$	$
CURRENT			
2.1.01. OFFICE OF THE PARLIAMENTARY COMMISSIONER			
01. Salaries	**140,150**	141,300	141,300
02. Employee Benefits	**-**	500	500
03. Transportation and Communications	**4,360**	6,000	6,000
04. Supplies	**359**	1,000	1,000
05. Professional Services	**750**	1,500	1,500
06. Purchased Services	**576**	4,000	4,000
07. Property, Furnishings and Equipment	**1,897**	2,500	2,500
	148,092	156,800	156,800
19. Voted in Other Departments:			
Utility Services	**6,394**	3,000	3,000
Rentals	**19,472**	19,200	19,200
Printing Services	**4,553**	1,300	1,300
	30,419	23,500	23,500
Total: Office of the Parliamentary Commissioner	**178,511**	180,300	180,300
TOTAL: OFFICE OF THE PARLIAMENTARY COMMISSIONER	**178,511**	180,300	180,300

DEPARTMENT OF THE AUDITOR GENERAL

	Actual	Amended	Original
CURRENT			
3.1.01. EXECUTIVE SUPPORT			
01. Salaries	**57,105**	71,811	75,800
01. Salaries (Statutory)	**71,249**	71,389	71,400
02. Employee Benefits	**2,220**	5,200	5,200
03. Transportation and Communications	**17,993**	34,100	34,100
05. Professional Services	**21,079**	25,000	25,000
06. Purchased Services	**1,223**	1,500	1,500
Total: Executive Support	**170,869**	209,000	213,000

DEPARTMENT OF THE AUDITOR GENERAL (Cont'd)

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
3.1.02.	**ADMINISTRATIVE SUPPORT**			
	01. Salaries	**91,241**	92,700	92,700
	02. Employee Benefits	**-**	800	800
	03. Transportation and Communications	**1,897**	1,900	1,900
	04. Supplies	**16,442**	21,500	21,500
	05. Professional Services	**1,200**	1,200	1,200
	06. Purchased Services	**4,779**	15,000	15,000
	07. Property, Furnishings and Equipment	**14,983**	15,000	15,000
	10. Grants and Subsidies	**22,000**	22,000	22,000
		152,542	170,100	170,100
	19. Voted in Other Departments:			
	Utility Services	**20,556**	22,300	22,300
	Rentals	**132,009**	139,900	139,900
	Printing Services	**1,915**	11,000	11,000
		154,480	173,200	173,200
	Total: Administrative Support	**307,022**	343,300	343,300
3.1.03.	**AUDIT OPERATIONS**			
	01. Salaries	**1,997,301**	1,998,500	1,994,500
	02. Employee Benefits	**27,959**	41,300	41,300
	03. Transportation and Communications	**119,937**	172,300	172,300
	05. Professional Services	**212,586**	262,100	262,100
		2,357,783	2,474,200	2,470,200
	01. Revenue - Federal	**-**	(200)	(200)
	02. Revenue - Provincial	**(111,717)**	(135,000)	(135,000)
	Total: Audit Operations	**2,246,066**	2,339,000	2,335,000
TOTAL:	DEPARTMENT OF THE AUDITOR GENERAL	**2,723,957**	2,891,300	2,891,300
TOTAL:	LEGISLATURE	**7,292,584**	7,561,200	7,561,200

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	7,049,200
Supplementary supply	—
Total grant	7,049,200
Total expenditure (net of transfers and statutory payments)	6,798,099
Balance of grant undrawn and surrendered	251,101

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	7,444,672	152,088	7,292,584
Suspense	13,270	13,270	—
Totals	7,457,942	165,358	7,292,584

ELIZABETH DUFF Clerk of the House	A. H. PEDDLE Parliamentary Commissioner	J. F. McGRATH, C.A. Auditor General

Statement No. 10

EXECUTIVE COUNCIL
Statement of Expenditure and Related Revenue for the year ended 31 March 1987

	Actual	Estimates	
		Amended	Original
	$	$	$
THE LIEUTENANT GOVERNOR'S ESTABLISHMENT			
GOVERNMENT HOUSE			
CURRENT			
1.1.01. ADMINISTRATIVE SUPPORT			
01. Salaries	**102,810**	105,800	83,300
02. Employee Benefits	**–**	100	100
03. Transportation and Communications	**4,682**	5,100	6,100
04. Supplies	**2,150**	2,800	2,300
05. Professional Services	**7,500**	7,500	–
06. Purchased Services	**2,097**	2,200	1,700
07. Property, Furnishings and Equipment	**1,131**	1,500	2,000
	120,370	125,000	95,500
19. Voted in Other Departments:			
Utility Services	**79,968**	106,300	106,300
Building Services	**90,131**	97,100	97,100
General and Program Maintenance	**161,953**	170,000	170,000
Printing Services	**8,827**	2,100	2,100
	340,879	375,500	375,500
Total: Administrative Support	**461,249**	500,500	471,000
1.1.02. ESTABLISHMENT OPERATIONS			
01. Salaries	**255,775**	256,400	236,400
04. Supplies	**17,736**	18,000	15,700
06. Purchased Services	**6,091**	6,900	5,900
07. Property, Furnishings and Equipment	**5,988**	6,000	6,000
09. Allowances and Assistance	**1,071**	1,300	1,300
	286,661	288,600	265,300
02. Revenue - Provincial	**(1,119)**	(1,300)	(1,300)
Total: Establishment Operations	**285,542**	287,300	264,000
TOTAL: GOVERNMENT HOUSE	**746,791**	787,800	735,000
TOTAL: THE LIEUTENANT GOVERNOR'S ESTABLISHMENT	**746,791**	787,800	735,000

OFFICE OF THE EXECUTIVE COUNCIL

PREMIER'S OFFICE

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.1.01.	**OFFICE OF THE PREMIER**			
	01. Salaries	**72,255**	72,300	69,900
	02. Employee Benefits	**69**	100	500
	03. Transportation and Communications	**89,560**	94,500	80,000
	04. Supplies	**7,678**	8,200	7,800
	06. Purchased Services	**9,719**	10,000	7,500
	Total: Office of the Premier	**179,281**	185,100	165,700
2.1.02.	**EXECUTIVE SUPPORT**			
	01. Salaries	**477,701**	478,400	448,400
	02. Employee Benefits	**389**	500	500
	03. Transportation and Communications	**73,603**	76,700	88,200
	04. Supplies	**4,106**	5,000	5,000
	06. Purchased Services	**10,471**	10,500	6,000
	Total: Executive Support	**566,270**	571,100	548,100
2.1.03.	**ADMINISTRATION**			
	01. Salaries	**180,629**	180,700	154,500
	02. Employee Benefits	**-**	100	100
	03. Transportation and Communications	**14,587**	16,300	20,500
	04. Supplies	**12,411**	12,900	10,900
	05. Professional Services	**2,228**	3,200	5,000
	06. Purchased Services	**13,199**	13,400	8,400
	07. Property, Furnishings and Equipment	**41,641**	43,700	9,700
		264,695	270,300	209,100
	19. Voted in Other Departments:			
	Utility Services	**87,821**	89,500	89,500
	Printing Services	**12,945**	15,200	15,200
		100,766	104,700	104,700
		365,461	375,000	313,800
	02. Revenue - Provincial	**(13)**	-	-
	Total: Administration	**365,448**	375,000	313,800
TOTAL:	PREMIER'S OFFICE	**1,110,999**	1,131,200	1,027,600

OFFICE OF THE EXECUTIVE COUNCIL

CABINET SECRETARIAT

CURRENT

		Estimates	
	Actual	Amended	Original
	$	$	$
2.2.01. PRESIDENT OF THE EXECUTIVE COUNCIL			
01. Salaries	**67,825**	70,800	32,000
03. Transportation and Communications	**1,508**	3,800	40,000
04. Supplies	**182**	600	3,600
06. Purchased Services	**3,637**	3,900	3,900
Total: President of the Executive Council	**73,152**	79,100	79,500
2.2.02. RESOURCE AND SOCIAL POLICY COMMITTEES OF CABINET			
01. Salaries	**72,457**	72,500	56,600
02. Employee Benefits	**455**	500	500
03. Transportation and Communications	**50,260**	55,000	68,000
04. Supplies	**4,583**	5,000	1,500
06. Purchased Services	**6,896**	15,000	23,000
Total: Resource and Social Policy Committees of Cabinet	**134,651**	148,000	149,600
2.2.03. EXECUTIVE SUPPORT			
01. Salaries	**369,863**	369,900	338,400
02. Employee Benefits	**804**	900	1,500
03. Transportation and Communications	**44,566**	44,900	44,800
04. Supplies	**5,441**	7,200	5,100
05. Professional Services	**13,590**	13,600	16,900
06. Purchased Services	**1,062**	1,500	1,500
09. Allowances and Assistance	**150**	200	–
Total: Executive Support	**435,476**	438,200	408,200

OFFICE OF THE EXECUTIVE COUNCIL

CABINET SECRETARIAT (Cont'd)

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.2.04.	**ADMINISTRATION**			
	01. Salaries	**177,755**	177,900	159,400
	02. Employee Benefits	**–**	–	300
	03. Transportation and Communications	**1,280**	1,700	11,000
	04. Supplies	**13,191**	13,900	8,900
	05. Professional Services	**2,100**	2,300	2,300
	06. Purchased Services	**17,681**	19,200	25,500
	07. Property, Furnishings and Equipment	**17,154**	17,600	15,000
		229,161	232,600	222,400
	19. Voted in Other Departments:			
	Utility Services	**75,851**	–	32,400
	Printing Services	**23,715**	121,000	21,400
		99,566	121,000	53,800
		328,727	353,600	276,200
	01. Revenue - Federal	**–**	(200)	(200)
	02. Revenue - Provincial	**(255)**	–	–
	Total: Administration	**328,472**	353,400	276,000
2.2.05.	**ECONOMIC AND RESOURCE POLICY ANALYSIS**			
	01. Salaries	**192,892**	193,200	179,900
	02. Employee Benefits	**930**	1,200	1,200
	03. Transportation and Communications	**10,525**	10,600	8,000
	04. Supplies	**6,633**	6,800	1,500
	05. Professional Services	**19,705**	23,100	31,000
	06. Purchased Services	**1,793**	2,000	2,000
	10. Grants and Subsidies	**7,000**	7,000	7,000
	Total: Economic and Resource Policy Analysis	**239,478**	243,900	230,600
2.2.06.	**PROGRAM REVIEW AND DEVELOPMENT**			
	01. Salaries	**121,425**	124,500	134,600
	02. Employee Benefits	**568**	1,100	1,600
	03. Transportation and Communications	**4,850**	5,000	3,500
	04. Supplies	**1,049**	1,300	800
	05. Professional Services	**3,545**	4,000	4,000
	Total: Program Review and Development	**131,437**	135,900	144,500
2.2.07.	**SOCIAL POLICY ANALYSIS**			
	01. Salaries	**74,553**	76,000	76,000
	02. Employee Benefits	**200**	200	200
	03. Transportation and Communications	**–**	1,000	1,000
	04. Supplies	**12**	500	500
	Total: Social Policy Analysis	**74,765**	77,700	77,700

OFFICE OF THE EXECUTIVE COUNCIL

CABINET SECRETARIAT (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
2.2.08. NEWFOUNDLAND STATISTICS AGENCY			
01. Salaries	**202,353**	204,600	204,600
02. Employee Benefits	**5**	300	300
03. Transportation and Communications	**3,189**	3,200	5,000
04. Supplies	**4,562**	4,900	1,900
05. Professional Services	**64,812**	68,100	42,300
06. Purchased Services	**1,626**	2,000	2,000
Total: Newfoundland Statistics Agency	**276,547**	283,100	256,100
2.2.09. CLASSIFICATION APPEALS BOARD			
01. Salaries	**19,522**	19,900	19,900
03. Transportation and Communications	**2,719**	8,500	14,000
04. Supplies	**182**	500	500
05. Professional Services	**92,578**	93,100	76,000
Total: Classification Appeals Board	**115,001**	122,000	110,400
TOTAL: CABINET SECRETARIAT	**1,808,979**	1,881,300	1,732,600

TREASURY BOARD SECRETARIAT

CURRENT

	Actual	Amended	Original
2.3.01. PRESIDENT OF TREASURY BOARD			
01. Salaries	**143,415**	146,700	146,700
03. Transportation and Communications	**50,511**	50,700	50,000
04. Supplies	**5,210**	5,700	2,900
06. Purchased Services	**12,584**	12,600	5,400
Total: President of Treasury Board	**211,720**	215,700	205,000
2.3.02. EXECUTIVE SUPPORT			
01. Salaries	**231,861**	233,400	233,400
02. Employee Benefits	**2,443**	2,500	800
03. Transportation and Communications	**6,891**	13,400	21,200
04. Supplies	**1,963**	2,500	1,000
06. Purchased Services	**2,771**	4,500	4,900
Total: Executive Support	**245,929**	256,300	261,300

OFFICE OF THE EXECUTIVE COUNCIL

TREASURY BOARD SECRETARIAT (Cont'd)

CURRENT

2.3.03. ADMINISTRATION

	Actual $	Estimates Amended $	Estimates Original $
01. Salaries	**223,128**	223,500	239,500
02. Employee Benefits	**101**	700	1,700
03. Transportation and Communications	**3,402**	4,100	4,100
04. Supplies	**10,188**	10,900	9,900
05. Professional Services	**95,251**	103,000	79,000
06. Purchased Services	**13,593**	14,600	14,100
07. Property, Furnishings and Equipment	**11,416**	18,500	36,000
	357,079	375,300	384,300
19. Voted in Other Departments:			
Utility Services	**38,608**	79,200	46,800
Rentals	**14,288**	14,300	14,300
Printing Services	**96,196**	21,400	121,000
	149,092	114,900	182,100
	506,171	490,200	566,400
02. Revenue - Provincial	**(1,047)**	-	-
Total: Administration	**505,124**	490,200	566,400

2.3.04. BUDGETING

	Actual $	Estimates Amended $	Estimates Original $
01. Salaries	**358,589**	359,300	347,300
02. Employee Benefits	**1,455**	1,500	2,000
03. Transportation and Communications	**3,612**	4,200	6,200
04. Supplies	**5,825**	5,900	3,400
05. Professional Services	**266,923**	267,000	265,500
Total: Budgeting	**636,404**	637,900	624,400

2.3.05. COLLECTIVE BARGAINING

	Actual $	Estimates Amended $	Estimates Original $
01. Salaries	**213,507**	214,200	218,600
02. Employee Benefits	**855**	1,500	2,000
03. Transportation and Communications	**14,839**	15,000	15,000
04. Supplies	**1,827**	2,300	1,800
05. Professional Services	**67,985**	68,300	93,300
06. Purchased Services	**222,490**	222,900	8,900
Total: Collective Bargaining	**521,503**	524,200	339,600

2.3.06. ORGANIZATION AND MANAGEMENT

	Actual $	Estimates Amended $	Estimates Original $
01. Salaries	**233,397**	233,400	225,600
02. Employee Benefits	**502**	2,000	2,000
03. Transportation and Communications	**4,158**	6,300	6,300
04. Supplies	**1,458**	1,600	1,600
05. Professional Services	**8,709**	10,900	15,900
Total: Organization and Management	**248,224**	254,200	251,400

OFFICE OF THE EXECUTIVE COUNCIL

TREASURY BOARD SECRETARIAT (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
2.3.07. CLASSIFICATION AND PAY			
01. Salaries	**588,141**	589,500	539,500
02. Employee Benefits	**988**	2,000	2,000
03. Transportation and Communications	**6,332**	7,800	17,800
04. Supplies	**960**	1,500	1,500
05. Professional Services	**56,924**	59,400	56,400
Total: Classification and Pay	**653,345**	660,200	617,200
2.3.08. INSURANCE SERVICES			
01. Salaries	**145,630**	145,700	131,900
02. Employee Benefits	**1,098**	1,200	1,200
03. Transportation and Communications	**5,871**	6,000	4,700
04. Supplies	**64**	800	1,100
05. Professional Services	**–**	–	4,000
06. Purchased Services	**520**	1,600	1,600
	153,183	155,300	144,500
02. Revenue - Provincial	**(36,352)**	(36,000)	(36,000)
Total: Insurance Services	**116,831**	119,300	108,500
2.3.09. PERSONNEL POLICY			
01. Salaries	**143,837**	144,000	91,300
02. Employee Benefits	**1,345**	2,000	1,000
03. Transportation and Communications	**2,876**	3,000	2,600
04. Supplies	**1,238**	1,300	600
05. Professional Services	**15,000**	21,200	50,000
Total: Personnel Policy	**164,296**	171,500	145,500
TOTAL: TREASURY BOARD SECRETARIAT	**3,303,376**	3,329,500	3,119,300

OFFICE OF THE EXECUTIVE COUNCIL

INTERGOVERNMENTAL AFFAIRS SECRETARIAT

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.4.01.	**MINISTER FOR INTERGOVERNMENTAL AFFAIRS**			
	01. Salaries	**89,381**	89,400	89,200
	02. Employee Benefits	**69**	100	-
	03. Transportation and Communications	**39,960**	40,200	40,000
	04. Supplies	**1,097**	1,300	3,400
	06. Purchased Services	**6,659**	6,900	3,900
	Total: Minister for Intergovernmental Affairs	**137,166**	137,900	136,500
2.4.02.	**EXECUTIVE AND ADMINISTRATIVE SUPPORT**			
	01. Salaries	**259,931**	260,000	252,300
	02. Employee Benefits	**614**	1,100	1,000
	03. Transportation and Communications	**81,961**	83,500	75,000
	04. Supplies	**6,391**	7,800	6,800
	05. Professional Services	**15,124**	15,500	17,500
	06. Purchased Services	**9,230**	10,200	10,300
	07. Property, Furnishings and Equipment	**14,777**	23,500	27,500
	10. Grants and Subsidies	**47,465**	50,000	50,000
		435,493	451,600	440,400
	19. Voted in Other Departments:			
	Utility Services	**28,198**	39,000	39,000
	Printing Services	**8,468**	15,000	15,000
		36,666	54,000	54,000
		472,159	505,600	494,400
	02. Revenue - Provincial	**(664)**	-	-
	Total: Executive and Administrative Support	**471,495**	505,600	494,400
2.4.03.	**ECONOMIC AND SOCIAL PROGRAMS**			
	01. Salaries	**184,350**	184,400	180,200
	02. Employee Benefits	**575**	600	600
	03. Transportation and Communications	**29,594**	30,000	24,500
	04. Supplies	**2,042**	2,400	900
	05. Professional Services	**4,653**	7,600	105,300
	Total: Economic and Social Programs	**221,214**	225,000	311,500

OFFICE OF THE EXECUTIVE COUNCIL

INTERGOVERNMENTAL AFFAIRS SECRETARIAT (Cont'd)

CURRENT

	Actual $	Estimates Amended $	Estimates Original $
2.4.04. RESOURCE PROGRAMS			
01. Salaries	**124,672**	124,700	142,200
02. Employee Benefits	**150**	500	500
03. Transportation and Communications	**23,675**	24,800	22,300
04. Supplies	**202**	900	900
05. Professional Services	**2,201**	2,500	2,500
Total: Resource Programs	**150,900**	153,400	168,400
2.4.05. REGIONAL DEVELOPMENT PROGRAMS			
01. Salaries	**205,122**	253,300	253,300
02. Employee Benefits	**–**	1,500	1,500
03. Transportation and Communications	**10,889**	42,000	54,000
04. Supplies	**992**	1,900	1,900
05. Professional Services	**7,107**	8,500	36,500
06. Purchased Services	**–**	–	10,000
10. Grants and Subsidies	**50,000**	50,000	–
	274,110	357,200	357,200
01. Revenue - Federal	**(58,970)**	(132,600)	(132,600)
Total: Regional Development Programs	**215,140**	224,600	224,600
2.4.06. PROTOCOL			
01. Salaries	**84,454**	84,500	83,700
02. Employee Benefits	**70**	500	500
03. Transportation and Communications	**5,302**	9,000	15,000
04. Supplies	**48,983**	49,500	32,500
06. Purchased Services	**379,423**	394,100	230,000
10. Grants and Subsidies	**–**	–	15,000
Total: Protocol	**518,232**	537,600	376,700
TOTAL: INTERGOVERNMENTAL AFFAIRS SECRETARIAT	**1,714,147**	1,784,100	1,712,100
TOTAL: OFFICE OF THE EXECUTIVE COUNCIL	**7,937,501**	8,126,100	7,591,600
TOTAL: EXECUTIVE COUNCIL	**8,684,292**	8,913,900	8,326,600

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	7,726,600
Supplementary supply	587,300
Total grant	8,313,900
Total expenditure (net of transfers)	8,055,743
Balance of grant undrawn and surrendered	258,157

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	8,782,712	98,420	8,684,292

H. H. STANLEY Deputy Minister Intergovernmental Affairs Secretariat	G. G. GILL, C.A. Secretary of Treasury Board	H. M. CLARKE Clerk of Executive Council

Statement No. 11

DEPARTMENT OF FINANCE
Statement of Expenditure and Related Revenue for the year ended 31 March 1987

EXECUTIVE AND SUPPORT SERVICES

MINISTER'S OFFICE

	Actual	Estimates Amended	Estimates Original
	$	$	$
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**55,389**	55,400	55,000
03. Transportation and Communications	**24,652**	40,000	40,000
04. Supplies	**416**	3,600	3,600
06. Purchased Services	**1,870**	3,900	3,900
Total: Minister's Office	**82,327**	102,900	102,500
TOTAL: MINISTER'S OFFICE	**82,327**	102,900	102,500

GENERAL ADMINISTRATION

	Actual	Estimates Amended	Estimates Original
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**258,128**	258,300	254,800
02. Employee Benefits	**240**	900	900
03. Transportation and Communications	**42,430**	47,200	47,200
04. Supplies	**45**	200	1,200
06. Purchased Services	**830**	1,500	1,500
Total: Executive Support	**301,673**	308,100	305,600

EXECUTIVE AND SUPPORT SERVICES

GENERAL ADMINISTRATION (Cont'd)

		Actual	Estimates	
			Amended	Original
		$	$	$
	CURRENT			
1.2.02.	**ADMINISTRATIVE SUPPORT**			
	01. Salaries	**315,236**	324,000	322,900
	02. Employee Benefits	**475**	2,000	2,000
	03. Transportation and Communications	**663**	2,800	2,800
	04. Supplies	**72,318**	94,600	94,600
	05. Professional Services	**50,527**	64,300	65,400
	06. Purchased Services	**28,130**	46,000	46,000
	07. Property, Furnishings and Equipment	**30,606**	39,600	33,100
	10. Grants and Subsidies	**8,337**	9,500	9,500
		506,292	582,800	576,300
	19. Voted in Other Departments:			
	Utility Services	**209,338**	210,000	210,000
	Rentals	**199,651**	211,700	211,700
	Printing Services	**141,640**	141,000	141,000
		550,629	562,700	562,700
	20. Provided in Other Departments, NLC Building (Statutory)	**80,836**	92,300	92,300
		1,137,757	1,237,800	1,231,300
	01. Revenue - Federal	**(390)**	(600)	(600)
	02. Revenue - Provincial	**(83,546)**	(80,000)	(80,000)
	Total: Administrative Support	**1,053,821**	1,157,200	1,150,700
	CAPITAL			
1.2.03.	**DEBT EXPENSES, NLC BUILDING - (STATUTORY)**			
	20. Provided in Other Departments	**235,963**	232,600	232,600
	Total: Debt Expenses, NLC Building - (Statutory)	**235,963**	232,600	232,600
	TOTAL: GENERAL ADMINISTRATION	**1,591,457**	1,697,900	1,688,900
	TOTAL: EXECUTIVE AND SUPPORT SERVICES	**1,673,784**	1,800,800	1,791,400

FINANCIAL POLICY

DEBT MANAGEMENT AND INVESTMENTS

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.1.01.	**DEBT ADMINISTRATION**			
	01. Salaries	**210,009**	221,300	221,300
	02. Employee Benefits	**1,502**	1,525	800
	03. Transportation and Communications	**10,716**	10,800	10,000
	04. Supplies	**104**	200	200
	05. Professional Services	**177,415**	179,475	182,000
	06. Purchased Services	**2,330**	2,800	2,800
	Total: Debt Administration	**402,076**	416,100	417,100
2.1.02.	**RESEARCH**			
	01. Salaries	**81,319**	97,600	102,800
	03. Transportation and Communications	**215**	2,000	2,000
	04. Supplies	**-**	100	100
	Total: Research	**81,534**	99,700	104,900
2.1.03.	**INVESTMENTS**			
	01. Salaries	**206,248**	207,100	201,900
	02. Employee Benefits	**1,000**	1,000	1,000
	03. Transportation and Communications	**3,242**	4,300	2,500
	04. Supplies	**53**	100	100
	Total: Investments	**210,543**	212,500	205,500
2.1.04.	**INDUSTRIAL ASSISTANCE**			
	10. Grants and Subsidies	**1,040,356**	1,040,400	1,040,400
	Total: Industrial Assistance	**1,040,356**	1,040,400	1,040,400

FINANCIAL POLICY

DEBT MANAGEMENT AND INVESTMENTS (Cont'd)

CAPITAL

	Actual	Estimates	
		Amended	Original
	$	$	$
2.1.05. INDUSTRIAL ASSISTANCE			
02. Revenue - Provincial	**(1,707,423)**	(1,325,000)	(1,325,000)
Total: Industrial Assistance	**(1,707,423)**	(1,325,000)	(1,325,000)
2.1.06. NEWFOUNDLAND INDUSTRIAL DEVELOPMENT CORPORATION			
02. Revenue - Provincial	**(955,833)**	(591,600)	(591,600)
Total: Newfoundland Industrial Development Corporation	**(955,833)**	(591,600)	(591,600)
2.1.08. INVESTMENT - BAIE VERTE MINES			
08. Loans, Advances and Investments	**9,050,000**	9,050,000	6,000,000
Total: Investment - Baie Verte Mines	**9,050,000**	9,050,000	6,000,000
TOTAL: DEBT MANAGEMENT AND INVESTMENTS	**8,121,253**	8,902,100	5,851,300

	Actual	Estimates	
		Amended	Original
	$	$	$
FINANCIAL POLICY			
PENSIONS MANAGEMENT			
CURRENT			
2.2.01. PENSIONS POLICY			
01. Salaries	**100,150**	110,600	120,800
02. Employee Benefits	**100**	100	100
03. Transportation and Communications	**11,444**	12,000	7,000
04. Supplies	**416**	500	500
05. Professional Services	**35,750**	50,000	60,000
	147,860	173,200	188,400
02. Revenue - Provincial	**(2,381)**	(6,000)	(6,000)
Total: Pensions Policy	**145,479**	167,200	182,400
2.2.02. PENSIONS ADMINISTRATION			
01. Salaries	**709,092**	811,400	811,400
02. Employee Benefits	**1,600**	1,600	1,400
03. Transportation and Communications	**9,035**	12,600	12,600
04. Supplies	**3,649**	4,000	5,400
05. Professional Services	**811,346**	857,800	858,200
06. Purchased Services	**2,906**	3,000	2,600
07. Property, Furnishings and Equipment	**6,187**	7,200	6,000
	1,543,815	1,697,600	1,697,600
19. Voted in Other Departments: Printing Services	**9,676**	13,000	13,000
	1,553,491	1,710,600	1,710,600
02. Revenue - Provincial	**(1,805,298)**	(1,710,600)	(1,710,600)
Total: Pensions Administration	**(251,807)**	-	-
TOTAL: PENSIONS MANAGEMENT	**(106,328)**	167,200	182,400

FINANCIAL POLICY

FISCAL POLICY

	Actual	Estimates	
		Amended	Original
	$	$	$
CURRENT			
2.3.01. TAX POLICY			
01. Salaries	**144,521**	153,500	153,500
02. Employee Benefits	**645**	1,000	1,000
03. Transportation and Communications	**10,121**	11,000	11,000
04. Supplies	**88**	200	200
05. Professional Services	**21,364**	22,300	22,500
06. Purchased Services	**134**	200	-
Total: Tax Policy	**176,873**	188,200	188,200
2.3.02. FEDERAL - PROVINCIAL FISCAL RELATIONS			
01. Salaries	**217,073**	217,900	217,900
02. Employee Benefits	**150**	200	200
03. Transportation and Communications	**27,815**	32,000	17,000
04. Supplies	**131**	300	300
05. Professional Services	**37,186**	44,600	59,600
Total: Federal - Provincial Fiscal Relations	**282,355**	295,000	295,000
2.3.03. OFFSHORE NEGOTIATIONS			
03. Transportation and Communications	**50,000**	50,300	50,000
04. Supplies	**225**	500	500
05. Professional Services	**385,558**	500,000	250,000
06. Purchased Services	**997**	1,000	-
Total: Offshore Negotiations	**436,780**	551,800	300,500
TOTAL: FISCAL POLICY	**896,008**	1,035,000	783,700

	Actual	Estimates	
		Amended	Original
	$	$	$
FINANCIAL POLICY			
GENERAL GOVERNMENT			
CURRENT			
2.4.01. MAIL SERVICES			
01. Salaries	**343,271**	346,900	341,700
03. Transportation and Communications	**2,182,884**	2,204,000	2,204,000
04. Supplies	**19,753**	21,300	18,300
05. Professional Services	**17,140**	33,600	33,600
06. Purchased Services	**112,694**	125,000	132,800
07. Property, Furnishings and Equipment	**4,788**	4,800	-
Total: Mail Services	**2,680,530**	2,735,600	2,730,400
2.4.02. GOVERNMENT PERSONNEL COSTS			
02. Employee Benefits	**15,991,422**	16,540,000	16,540,000
01. Revenue - Federal	**(747,988)**	(716,000)	(716,000)
Total: Government Personnel Costs	**15,243,434**	15,824,000	15,824,000
2.4.03. LIQUOR LICENCING AND CONTROL (NEWFOUNDLAND LIQUOR LICENCING BOARD)			
10. Grants and Subsidies	**899,181**	906,200	866,200
Total: Liquor Licencing and Control (Newfoundland Liquor Licencing Board)	**899,181**	906,200	866,200
TOTAL: GENERAL GOVERNMENT	**18,823,145**	19,465,800	19,420,600
TOTAL: FINANCIAL POLICY	**27,734,078**	29,570,100	26,238,000

	Actual	Estimates	
		Amended	Original
	$	$	$
OFFICE OF THE COMPTROLLER GENERAL			
GENERAL ADMINISTRATION			
CURRENT			
3.1.01. EXECUTIVE SUPPORT			
01. Salaries	**180,290**	180,300	177,900
01. Salaries (Statutory)	**71,249**	71,500	71,500
02. Employee Benefits	**1,630**	1,900	900
03. Transportation and Communications	**11,072**	26,400	26,900
04. Supplies	**273**	700	1,200
06. Purchased Services	**566**	1,500	1,500
Total: Executive Support	**265,080**	282,300	279,900
TOTAL: GENERAL ADMINISTRATION	**265,080**	282,300	279,900
GOVERNMENT ACCOUNTING			
CURRENT			
3.2.01. ADMINISTRATION			
01. Salaries	**177,362**	177,600	166,800
02. Employee Benefits	**425**	1,700	1,700
03. Transportation and Communications	**2,892**	3,200	3,200
04. Supplies	**51**	200	200
05. Professional Services	**–**	700	2,400
06. Purchased Services	**180,031**	189,000	189,000
11. Debt Expenses	**11,620**	11,700	10,000
Total: Administration	**372,381**	384,100	373,300
3.2.02. CENTRAL ACCOUNTS			
01. Salaries	**189,829**	197,700	207,700
02. Employee Benefits	**425**	1,000	1,000
03. Transportation and Communications	**2,154**	3,000	3,000
04. Supplies	**–**	400	1,900
05. Professional Services	**1,560,140**	1,561,600	1,546,800
06. Purchased Services	**8,983**	9,500	32,500
Total: Central Accounts	**1,761,531**	1,773,200	1,792,900

OFFICE OF THE COMPTROLLER GENERAL

GOVERNMENT ACCOUNTING (Cont'd)

CURRENT

	Actual $	Estimates Amended $	Estimates Original $
3.2.03. EXCHEQUER			
01. Salaries	**182,918**	205,700	216,700
03. Transportation and Communications	**453**	700	700
04. Supplies	**201**	300	300
05. Professional Services	**81,200**	81,200	43,000
06. Purchased Services	**1,097**	1,700	1,700
Total: Exchequer	**265,869**	289,600	262,400
3.2.04. CENTRAL CASHIER'S OFFICE			
01. Salaries	**253,617**	271,700	286,100
02. Employee Benefits	**2,139**	2,400	2,400
03. Transportation and Communications	**3**	800	800
04. Supplies	**275**	1,100	1,100
05. Professional Services	**168,114**	168,500	168,500
06. Purchased Services	**3,748**	4,500	10,500
Total: Central Cashier's Office	**427,896**	449,000	471,400
3.2.05. PRE-AUDIT			
01. Salaries	**192,152**	216,200	216,200
02. Employee Benefits	**–**	200	700
03. Transportation and Communications	**1,890**	1,900	1,400
04. Supplies	**67**	300	300
05. Professional Services	**101,500**	101,500	101,500
Total: Pre-Audit	**295,609**	320,100	320,100
3.2.06. PUBLIC ACCOUNTS			
01. Salaries	**116,784**	124,500	136,500
03. Transportation and Communications	**15**	300	300
04. Supplies	**36**	200	200
05. Professional Services	**133,726**	136,600	114,800
06. Purchased Services	**2,387**	2,600	1,400
Total: Public Accounts	**252,948**	264,200	253,200

OFFICE OF THE COMPTROLLER GENERAL

GOVERNMENT ACCOUNTING (Cont'd)

CURRENT

	Actual	Estimates Amended	Estimates Original
	$	$	$
3.2.07. PAYROLL			
01. Salaries	**238,063**	260,800	271,600
04. Supplies	**13**	300	300
05. Professional Services	**486,000**	486,000	486,000
Total: Payroll	**724,076**	747,100	757,900
TOTAL: GOVERNMENT ACCOUNTING	**4,100,310**	4,227,300	4,231,200

FINANCIAL CONTROL AND SYSTEMS

CURRENT

	Actual	Estimates Amended	Estimates Original
	$	$	$
3.3.01. INTERNAL AUDIT			
01. Salaries	**255,197**	310,200	310,200
02. Employee Benefits	**810**	1,400	900
03. Transportation and Communications	**1,990**	2,000	2,500
04. Supplies	**87**	200	200
05. Professional Services	**1,146**	6,000	6,000
Total: Internal Audit	**259,230**	319,800	319,800
3.3.02. SYSTEMS DEVELOPMENT			
01. Salaries	**101,172**	129,600	129,600
02. Employee Benefits	**455**	500	2,500
03. Transportation and Communications	**643**	1,300	3,000
04. Supplies	**53**	200	200
05. Professional Services	**29,738**	29,900	26,400
06. Purchased Services	**3,375**	3,400	3,200
Total: Systems Development	**135,436**	164,900	164,900
TOTAL: FINANCIAL CONTROL AND SYSTEMS	**394,666**	484,700	484,700

	Actual	Estimates	
		Amended	Original
	$	$	$
OFFICE OF THE COMPTROLLER GENERAL			
TAX ADMINISTRATION			
CURRENT			
3.4.01. COMPLIANCE AND AUDIT			
01. Salaries	**2,573,167**	2,843,300	2,883,300
02. Employee Benefits	**3,614**	3,800	2,600
03. Transportation and Communications	**206,687**	285,000	285,000
04. Supplies	**35,467**	85,000	85,000
05. Professional Services	**10,751**	23,800	23,800
06. Purchased Services	**23,733**	27,500	28,700
Total: Compliance and Audit	**2,853,419**	3,268,400	3,308,400
3.4.02. SUPPORT SERVICES			
01. Salaries	**552,597**	674,500	674,500
02. Employee Benefits	**798**	800	800
03. Transportation and Communications	**14,481**	27,000	27,000
04. Supplies	**57,403**	70,200	75,000
05. Professional Services	**625,627**	665,000	665,000
06. Purchased Services	**1,461**	2,500	2,500
07. Property, Furnishings and Equipment	**25,706**	28,800	24,000
	1,278,073	1,468,800	1,468,800
02. Revenue - Provincial	**(12,570)**	(8,000)	(8,000)
Total: Support Services	**1,265,503**	1,460,800	1,460,800
3.4.03. ST. JOHN'S TROTTING PARK			
10. Grants and Subsidies	**-**	47,500	47,500
Total: St. John's Trotting Park	**-**	47,500	47,500
TOTAL: TAX ADMINISTRATION	**4,118,922**	4,776,700	4,816,700
TOTAL: OFFICE OF THE COMPTROLLER GENERAL	**8,878,978**	9,771,000	9,812,500
TOTAL: DEPARTMENT	**38,286,840**	41,141,900	37,841,900

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	41,307,700
Supplementary supply	3,300,000
Total grant	44,607,700
Total expenditure (net of transfers and statutory payments)	42,653,916
Balance of grant undrawn and surrendered	1,953,784

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	34,316,306	2,652,173	31,664,133
Capital Account	9,285,963	2,663,256	6,622,707
	43,602,269	5,315,429	38,286,840
Suspense	15,892	39,208	(23,316)
Totals	43,618,161	5,354,637	38,263,524

BERNARD G. CAREW, C.A.
Comptroller General
of Finance

P. KENNEDY
Deputy Minister
Finance

DEPARTMENT OF PUBLIC WORKS AND SERVICES
Statement of Expenditure and Related Revenue for the year ended 31 March 1987

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**117,782**	118,600	108,100
03. Transportation and Communications	**25,378**	35,300	40,000
04. Supplies	**1,094**	3,600	3,600
06. Purchased Services	**8,264**	8,600	3,900
Total: Minister's Office	**152,518**	166,100	155,600
TOTAL: MINISTER'S OFFICE	**152,518**	166,100	155,600
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**432,760**	433,100	318,100
02. Employee Benefits	**742**	1,000	1,000
03. Transportation and Communications	**24,143**	47,000	47,000
06. Purchased Services	**853**	1,500	1,500
Total: Executive Support	**458,498**	482,600	367,600

EXECUTIVE AND SUPPORT SERVICES

GENERAL ADMINISTRATION (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**672,732**	676,800	712,300
03. Transportation and Communications	**3,654**	10,000	15,000
04. Supplies	**50,025**	55,000	55,000
05. Professional Services	**183,027**	185,800	115,800
06. Purchased Services	**89,633**	123,600	123,600
07. Property, Furnishings and Equipment	**41,861**	46,000	41,000
	1,040,932	1,097,200	1,062,700
19. Voted in Other Departments:			
Utility Services	**418,867**	537,000	537,000
Building Services	**–**	10,000	10,000
Rentals	**114,839**	75,200	75,200
Printing Services	**109,724**	139,400	139,400
	643,430	761,600	761,600
Total: Administrative Support	**1,684,362**	1,858,800	1,824,300
TOTAL: GENERAL ADMINISTRATION	**2,142,860**	2,341,400	2,191,900
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**2,295,378**	2,507,500	2,347,500

PROVIVINCIAL BUILDINGS AND GROUNDS

PLANNING AND SUPPORT

CURRENT

		Actual $	Estimates Amended $	Estimates Original $
2.1.01.	**DESIGN**			
	01. Salaries	**416,071**	418,700	454,200
	02. Employee Benefits	**600**	1,000	-
	03. Transportation and Communications	**6,712**	10,500	15,000
	04. Supplies	**13,512**	14,500	11,000
	07. Property, Furnishings and Equipment	**20,927**	22,800	22,800
	Total: Design	**457,822**	467,500	503,000
2.1.02.	**TENDERING AND CONTRACTS**			
	01. Salaries	**90,079**	90,900	90,900
	02. Employee Benefits	**245**	433	-
	03. Transportation and Communications	**7**	567	1,000
	Total: Tendering and Contracts	**90,331**	91,900	91,900
TOTAL:	PLANNING AND SUPPORT	**548,153**	559,400	594,900

BUILDING OPERATIONS AND MAINTENANCE

CURRENT

		Actual $	Estimates Amended $	Estimates Original $
2.2.01.	**HEADQUARTERS ADMINISTRATION**			
	01. Salaries	**411,486**	411,500	319,000
	03. Transportation and Communications	**14,723**	25,000	30,000
	04. Supplies	**5,025**	8,500	8,500
	05. Professional Services	**12,931**	13,000	8,000
	06. Purchased Services	**136,984**	139,500	129,500
	07. Property, Furnishings and Equipment	**4,169**	5,000	5,000
		585,318	602,500	500,000
	02. Revenue - Provincial	**(1,919,961)**	-	-
	Total: Headquarters Administration	**(1,334,643)**	602,500	500,000

PROVINCIAL BUILDINGS AND GROUNDS

BUILDING OPERATIONS AND MAINTENANCE (Cont'd)

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.2.02.	**REGIONAL ADMINISTRATION**			
	01. Salaries	**5,487,519**	5,488,700	5,419,200
	03. Transportation and Communications	**133,017**	130,000	110,000
	04. Supplies	**95,617**	106,500	81,500
	06. Purchased Services	**38,326**	38,300	15,800
	07. Property, Furnishings and Equipment	**200,486**	201,300	201,300
	09. Allowances and Assistance	**3,018**	3,100	-
	Total: Regional Administration	**5,957,983**	5,967,900	5,827,800
2.2.03.	**UTILITY SERVICES**			
	03. Transportation and Communications	**6,836,622**	6,873,000	6,900,000
	04. Supplies	**3,818,053**	4,135,400	5,400,000
	06. Purchased Services	**6,623,062**	6,856,000	7,484,000
		17,277,737	17,864,400	19,784,000
	49. Recharged to Other Departments	**(14,634,934)**	(16,218,000)	(16,218,000)
		2,642,803	1,646,400	3,566,000
	02. Revenue - Provincial	**-**	(1,105,000)	(1,105,000)
	Total: Utility Services	**2,642,803**	541,400	2,461,000
2.2.04.	**BUILDING SERVICES**			
	01. Salaries	**2,557,985**	2,558,900	2,521,400
	04. Supplies	**25,327**	35,000	35,000
	06. Purchased Services	**4,554,453**	4,885,000	4,135,000
		7,137,765	7,478,900	6,691,400
	49. Recharged to Other Departments	**(3,006,760)**	(2,660,500)	(2,660,500)
	Total: Building Services	**4,131,005**	4,818,400	4,030,900
2.2.05.	**GENERAL AND PROGRAM MAINTENANCE**			
	06. Purchased Services	**6,094,113**	6,350,000	5,900,000
	49. Recharged to Other Departments	**(3,927,911)**	(3,642,800)	(3,642,800)
	Total: General and Program Maintenance	**2,166,202**	2,707,200	2,257,200
TOTAL:	BUILDING OPERATIONS AND MAINTENANCE	**13,563,350**	14,637,400	15,076,900

		Actual	Estimates	
			Amended	Original
		$	$	$
PROVINCIAL BUILDINGS AND GROUNDS				
LEASED ACCOMMODATIONS				
	CURRENT			
2.3.01.	**ADMINISTRATION**			
	01. Salaries	**105,149**	134,600	134,600
	03. Transportation and Communications	**279,921**	298,000	158,000
	Total: Administration	**385,070**	432,600	292,600
2.3.02.	**RENTALS**			
	06. Purchased Services	**6,455,554**	6,495,000	6,125,000
	49. Recharged to Other Departments	**(6,455,555)**	(6,125,000)	(6,125,000)
	Total: Rentals	**(1)**	370,000	-
	CAPITAL			
2.3.03.	**ALTERATIONS - LEASED ACCOMMODATIONS**			
	07. Property, Furnishings and Equipment	**408,690**	483,000	250,000
	Total: Alterations - Leased Accommodations	**408,690**	483,000	250,000
TOTAL:	LEASED ACCOMMODATIONS	**793,759**	1,285,600	542,600
CONSTRUCTION				
	CURRENT			
2.4.01.	**ADMINISTRATION AND PROJECT MANAGEMENT**			
	01. Salaries	**546,694**	553,200	652,200
	03. Transportation and Communications	**104,270**	115,000	116,000
	04. Supplies	**5,481**	6,000	5,000
	07. Property, Furnishings and Equipment	**20,191**	20,100	20,100
	Total: Administration and Project Management	**676,636**	694,300	793,300

DEPARTMENT OF PUBLIC WORKS AND SERVICES (Continued)

	Actual $	Estimates Amended $	Estimates Original $
PROVINCIAL BUILDINGS AND GROUNDS			
CONSTRUCTION (Cont'd)			
CAPITAL			
2.4.02. ALTERATIONS TO EXISTING FACILITIES			
07. Property, Furnishings and Equipment	**8,629,478**	10,862,000	10,627,000
49. Recharged to Other Departments	**(4,628,461)**	(5,528,000)	(5,528,000)
	4,001,017	5,334,000	5,099,000
01. Revenue - Federal	**–**	(25,000)	(25,000)
02. Revenue - Provincial	**(116,857)**	(75,000)	(75,000)
Total: Alterations to Existing Facilities	**3,884,160**	5,234,000	4,999,000
2.4.03. DEVELOPMENT OF NEW FACILITIES			
07. Property, Furnishings and Equipment	**27,448,807**	31,701,000	32,841,000
49. Recharged to Other Departments	**(24,027,250)**	(29,420,000)	(29,420,000)
Total: Development of New Facilities	**3,421,557**	2,281,000	3,421,000
2.4.04. IMPROVEMENTS TO LAND AND PROPERTY			
07. Property, Furnishings and Equipment	**1,190,333**	1,786,000	1,786,000
Total: Improvements to Land and Property	**1,190,333**	1,786,000	1,786,000
2.4.05. ADVANCED PLANNING - STUDIES			
05. Professional Services	**22,482**	60,000	60,000
Total: Advanced Planning - Studies	**22,482**	60,000	60,000
TOTAL: CONSTRUCTION	**9,195,168**	10,055,300	11,059,300
TOTAL: PROVINCIAL BUILDINGS AND GROUNDS	**24,100,430**	26,537,700	27,273,700

SUPPORT SERVICES TO GOVERNMENT AND AGENCIES

GOVERNMENT PURCHASING AGENCY

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
3.1.01.	**ADMINISTRATION**			
	01. Salaries	**504,367**	511,500	561,500
	02. Employee Benefits	**2,044**	2,400	2,400
	03. Transportation and Communications	**15,869**	16,200	12,200
	04. Supplies	**9,794**	10,700	5,200
	05. Professional Services	**372,811**	375,400	325,400
	06. Purchased Services	**84,212**	90,000	90,000
	07. Property, Furnishings and Equipment	**35,681**	39,000	21,500
		1,024,778	1,045,200	1,018,200
	19. Voted in Other Departments:			
	Building Services	**471**	1,200	1,200
	Rentals	**196,251**	19,000	19,000
	Printing Services	**104,740**	92,900	92,900
		301,462	113,100	113,100
	Total: Administration	**1,326,240**	1,158,300	1,131,300
3.1.02.	**PURCHASING MANAGEMENT**			
	01. Salaries	**408,861**	411,200	431,200
	03. Transportation and Communications	**3,835**	3,900	3,900
	Total: Purchasing Management	**412,696**	415,100	435,100

SUPPORT SERVICES TO GOVERNMENT AND AGENCIES

GOVERNMENT PURCHASING AGENCY (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
3.1.03. GOVERNMENT OFFICE SUPPLIES			
04. Supplies	**911,026**	1,709,000	1,709,000
01. Revenue - Federal	**-**	-	(825,000)
02. Revenue - Provincial	**(61,301)**	(905,000)	(80,000)
Total: Government Office Supplies	**849,725**	804,000	804,000
TOTAL: GOVERNMENT PURCHASING AGENCY	**2,588,661**	2,377,400	2,370,400

PRINTING SERVICES

CURRENT

	Actual	Amended	Original
3.2.01. PRINTING ADMINISTRATION			
01. Salaries	**66,442**	69,500	69,500
02. Employee Benefits	**645**	1,600	1,600
03. Transportation and Communications	**370**	3,600	3,600
04. Supplies	**100**	600	600
07. Property, Furnishings and Equipment	**-**	2,000	2,000
	67,557	77,300	77,300
49. Recharged to Other Departments	**(67,557)**	(77,300)	(77,300)
Total: Printing Administration	**-**	-	-
3.2.02. PRINTING OPERATIONS			
01. Salaries	**470,633**	479,700	536,700
03. Transportation and Communications	**51**	1,500	1,500
04. Supplies	**455,550**	510,000	510,000
05. Professional Services	**63,600**	63,600	63,600
06. Purchased Services	**2,118,590**	2,301,400	1,501,400
07. Property, Furnishings and Equipment	**119,314**	120,400	120,400
	3,227,738	3,476,600	2,733,600
49. Recharged to Other Departments	**(3,209,116)**	(2,725,600)	(2,725,600)
	18,622	751,000	8,000
02. Revenue - Provincial	**(18,622)**	(8,000)	(8,000)
Total: Printing Operations	**-**	743,000	-

		Actual	Estimates	
			Amended	Original
		$	$	$
SUPPORT SERVICES TO GOVERNMENT AND AGENCIES				
PRINTING SERVICES (Cont'd)				
	CURRENT			
3.2.03.	**MICROGRAPHIC SERVICES**			
	01. Salaries	**63,272**	69,000	69,000
	03. Transportation and Communications	**1,917**	2,000	2,000
	04. Supplies	**42,939**	67,600	67,600
	05. Professional Services	**19,992**	20,000	20,000
	06. Purchased Services	**27,780**	37,000	37,000
	07. Property, Furnishings and Equipment	**14,179**	15,200	15,200
		170,079	210,800	210,800
	49. Recharged to Other Departments	**(170,079)**	(210,800)	(210,800)
	Total: Micrographic Services	**–**	–	–
3.2.04.	**QUEEN'S PRINTER**			
	01. Salaries	**69,597**	72,000	72,000
	02. Employee Benefits	**–**	500	500
	03. Transportation and Communications	**2,726**	3,100	3,100
	04. Supplies	**1,200**	10,500	10,500
	07. Property, Furnishings and Equipment	**4,965**	10,000	10,000
		78,488	96,100	96,100
	19. Voted in Other Departments: Printing Services	**234,461**	203,900	203,900
		312,949	300,000	300,000
	02. Revenue - Provincial	**(131,070)**	(210,000)	(210,000)
	Total: Queen's Printer	**181,879**	90,000	90,000
TOTAL:	PRINTING SERVICES	**181,879**	833,000	90,000
PUBLIC SERVICE COMMISSION				
	CURRENT			
3.3.01.	**EXECUTIVE SUPPORT**			
	01. Salaries	**185,363**	185,700	185,700
	03. Transportation and Communications	**12,563**	20,400	20,400
	04. Supplies	**192**	200	200
	06. Purchased Services	**535**	1,500	1,500
	Total: Executive Support	**198,653**	207,800	207,800

SUPPORT SERVICES TO GOVERNMENT AND AGENCIES

PUBLIC SERVICE COMMISSION (Cont'd)

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
3.3.02.	**ADMINISTRATION**			
	01. Salaries	**128,413**	129,700	129,700
	03. Transportation and Communications	**170**	200	300
	04. Supplies	**3,707**	3,800	3,800
	05. Professional Services	**10,573**	11,100	-
	06. Purchased Services	**1,096**	1,100	1,000
		143,959	145,900	134,800
	19. Voted in Other Departments:			
	Utility Services	**4,891**	13,900	13,900
	Building Services	**2,583**	7,000	7,000
	Rentals	**229,130**	170,700	170,700
	Printing Services	**28,809**	2,000	2,000
		265,413	193,600	193,600
	Total: Administration	**409,372**	339,500	328,400
3.3.03.	**RECRUITMENT**			
	01. Salaries	**325,217**	326,400	261,400
	03. Transportation and Communications	**1,098,022**	1,229,000	1,276,000
	05. Professional Services	**820**	2,000	2,000
	06. Purchased Services	**79,073**	80,200	55,200
		1,503,132	1,637,600	1,594,600
	01. Revenue - Federal	**(9,595)**	(15,000)	(15,000)
	02. Revenue - Provincial	**(2,771)**	(5,000)	(5,000)
	Total: Recruitment	**1,490,766**	1,617,600	1,574,600
3.3.04.	**PERSONNEL TRAINING AND DEVELOPMENT**			
	01. Salaries	**285,927**	290,000	268,000
	02. Employee Benefits	**61,355**	61,700	89,000
	03. Transportation and Communications	**21,868**	22,100	21,000
	04. Supplies	**9,894**	10,300	8,300
	05. Professional Services	**96,849**	104,300	76,000
	06. Purchased Services	**7,536**	8,300	13,500
	07. Property, Furnishings and Equipment	**168**	3,000	3,000
		483,597	499,700	478,800
	01. Revenue - Federal	**(8,366)**	(25,000)	(25,000)
	02. Revenue - Provincial	**(295)**	(5,000)	(5,000)
	Total: Personnel Training and Development	**474,936**	469,700	448,800

SUPPORT SERVICES TO GOVERNMENT AND AGENCIES

PUBLIC SERVICE COMMISSION (Cont'd)

			Estimates	
		Actual	Amended	Original
		$	$	$
	CURRENT			
3.3.05.	**PERSONNEL MANAGEMENT SERVICES**			
	01. Salaries	**150,892**	153,600	228,600
	02. Employee Benefits	**34,724**	43,000	43,000
	03. Transportation and Communications	**6,019**	8,500	10,000
	04. Supplies	**2,675**	3,500	2,000
	05. Professional Services	**2,426**	4,000	4,000
	10. Grants and Subsidies	**884**	11,500	11,500
	Total: Personnel Management Services	**197,620**	224,100	299,100
3.3.06.	**COMMUNITY MANAGER PROGRAM**			
	01. Salaries	**36,319**	43,600	43,600
	02. Employee Benefits	**639**	2,000	2,000
	03. Transportation and Communications	**26,128**	81,600	81,600
	04. Supplies	**59**	1,700	2,000
	05. Professional Services	**5,953**	10,000	10,000
	06. Purchased Services	**1,227**	1,300	1,000
	07. Property, Furnishings and Equipment	**–**	1,000	1,000
	10. Grants and Subsidies	**29,217**	35,000	35,000
		99,542	176,200	176,200
	01. Revenue - Federal	**(120,551)**	(157,300)	(157,300)
	Total: Community Manager Program	**(21,009)**	18,900	18,900
TOTAL:	PUBLIC SERVICE COMMISSION	**2,750,338**	2,877,600	2,877,600

C. A. PIPPY PARK COMMISSION

	CURRENT			
3.4.01.	**PARK OPERATIONS**			
	10. Grants and Subsidies	**500,000**	500,000	500,000
	Total: Park Operations	**500,000**	500,000	500,000

		Actual	Estimates	
			Amended	Original
		$	$	$
SUPPORT SERVICES TO GOVERNMENT AND AGENCIES				
C. A. PIPPY PARK COMMISSION (Cont'd)				
	CAPITAL			
3.4.02.	**PARK DEVELOPMENT**			
	10. Grants and Subsidies	**675,000**	675,000	675,000
	Total: Park Development	**675,000**	675,000	675,000
TOTAL:	C. A. PIPPY PARK COMMISSION	**1,175,000**	1,175,000	1,175,000
OTHER SUPPORT SERVICES				
	CURRENT			
3.5.01.	**REALTY SERVICES**			
	01. Salaries	**113,537**	119,600	119,600
	03. Transportation and Communications	**5,679**	15,000	15,000
	10. Grants and Subsidies	**15,000**	15,000	-
	11. Debt Expenses	**-**	-	71,000
		134,216	149,600	205,600
	02. Revenue - Provincial	**-**	(150,700)	(150,700)
	Total: Realty Services	**134,216**	(1,100)	54,900
3.5.02.	**INFORMATION SERVICES**			
	01. Salaries	**123,017**	124,500	152,500
	02. Employee Benefits	**304**	500	1,200
	03. Transportation and Communications	**1,821**	2,000	2,000
	04. Supplies	**2,607**	2,500	2,500
	06. Purchased Services	**52,428**	55,000	55,000
	07. Property, Furnishings and Equipment	**1,954**	2,200	1,500
	Total: Information Services	**182,131**	186,700	214,700

	Actual	Estimates Amended	Estimates Original
	$	$	$
SUPPORT SERVICES TO GOVERNMENT AND AGENCIES			
OTHER SUPPORT SERVICES (Cont'd)			
CAPITAL			
3.5.03. REALTY SERVICES			
07. Property, Furnishings and Equipment	**20,285**	35,000	35,000
11. Debt Expenses	**-**	–	90,000
	20,285	35,000	125,000
02. Revenue - Provincial	**-**	(90,000)	(90,000)
Total: Realty Services	**20,285**	(55,000)	35,000
TOTAL: OTHER SUPPORT SERVICES	**336,632**	130,600	304,600
TOTAL: SUPPORT SERVICES TO GOVERNMENT AND AGENCIES	**7,032,510**	7,393,600	6,817,600
TOTAL: DEPARTMENT	**33,428,318**	36,438,800	36,438,800

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	104,550,600
Supplementary supply	—
Total grant	104,550,600
Total expenditure (net of transfers)	94,500,564
Balance of grant undrawn and surrendered	10,050,036

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	26,078,343	2,272,532	23,805,811
Capital Account	9,739,364	116,857	9,622,507
	35,817,707	2,389,389	33,428,318
Suspense	85	3,871	(3,786)
Totals	35,817,792	2,393,260	33,424,532

R. PENNEY
Deputy Minister
Public Works and Services

DEPARTMENT OF DEVELOPMENT
Statement of Expenditure and Related Revenue for the year ended 31 March 1987

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**126,612**	128,700	93,200
03. Transportation and Communications	**130,707**	132,700	60,000
04. Supplies	**2,769**	4,300	7,800
06. Purchased Services	**27,848**	29,200	3,900
	287,936	294,900	164,900
02. Revenue - Provincial	**(12,295)**	-	-
Total: Minister's Office	**275,641**	294,900	164,900
TOTAL: MINISTER'S OFFICE	**275,641**	294,900	164,900
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**389,094**	389,900	382,900
02. Employee Benefits	**1,677**	2,100	2,100
03. Transportation and Communications	**87,907**	98,400	72,900
04. Supplies	**4,593**	4,600	2,600
06. Purchased Services	**3,051**	3,100	1,600
Total: Executive Support	**486,322**	498,100	462,100

EXECUTIVE AND SUPPORT SERVICES

GENERAL ADMINISTRATION (Cont'd)

	Actual	Estimates	
		Amended	Original
	$	$	$
CURRENT			
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**220,153**	226,400	221,900
02. Employee Benefits	**1,500**	1,500	500
03. Transportation and Communications	**9,877**	10,400	8,900
04. Supplies	**13,533**	16,100	16,200
05. Professional Services	**19,502**	21,100	19,600
06. Purchased Services	**24,979**	27,500	25,700
07. Property, Furnishings and Equipment	**76,248**	75,600	46,800
	365,792	378,600	339,600
19. Voted in Other Departments:			
Utility Services	**210,773**	218,600	218,600
Building Services	**10,690**	10,900	10,900
General and Program Maintenance	**16,963**	15,000	15,000
Rentals	**166,078**	336,300	336,300
Printing Services	**122,579**	109,800	109,800
	527,083	690,600	690,600
02. Revenue - Provincial	**(1,300)**	-	-
Total: Administrative Support	**891,575**	1,069,200	1,030,200
TOTAL: GENERAL ADMINISTRATION	**1,377,897**	1,567,300	1,492,300
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**1,653,538**	1,862,200	1,657,200

OFFSHORE AND MARINE INDUSTRIES

INDUSTRY DEVELOPMENT

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.1.01.	**PHYSICAL PLANNING SUPPORT**			
	01. Salaries	**281,517**	293,900	305,900
	02. Employee Benefits	**2,057**	2,100	2,100
	03. Transportation and Communications	**29,109**	29,200	31,200
	04. Supplies	**3,972**	4,600	3,600
	05. Professional Services	**37,105**	55,500	375,000
	06. Purchased Services	**2,058**	3,500	5,500
		355,818	388,800	723,300
	02. Revenue - Provincial	**(7,760)**	(71,400)	(71,400)
	Total: Physical Planning Support	**348,058**	317,400	651,900
2.1.02.	**OFFSHORE BUSINESS DEVELOPMENT**			
	01. Salaries	**298,306**	345,200	438,000
	02. Employee Benefits	**2,316**	3,900	2,300
	03. Transportation and Communications	**98,228**	103,800	78,400
	04. Supplies	**3,679**	4,000	4,000
	05. Professional Services	**74,348**	88,000	125,000
	06. Purchased Services	**2,242**	3,100	1,100
	Total: Offshore Business Development	**479,119**	548,000	648,800

	Actual	Estimates	
		Amended	Original
	$	$	$
OFFSHORE AND MARINE INDUSTRIES			
INDUSTRY DEVELOPMENT (Cont'd)			
CAPITAL			
2.1.03. PHYSICAL PLANNING SUPPORT			
07. Property, Furnishings and Equipment	**-**	-	100,000
Total: Physical Planning Support	**-**	-	100,000
TOTAL: INDUSTRY DEVELOPMENT	**827,177**	865,400	1,400,700
INDUSTRY SUPPORT			
CURRENT			
2.2.01. OCEAN INDUSTRY DEVELOPMENT			
01. Salaries	**73,670**	74,100	73,100
02. Employee Benefits	**635**	2,000	2,000
03. Transportation and Communications	**41,898**	45,900	31,000
04. Supplies	**562**	700	500
05. Professional Services	**-**	40,000	40,000
06. Purchased Services	**63,039**	136,900	152,000
10. Grants and Subsidies	**16,582**	350,000	350,000
	196,386	649,600	648,600
01. Revenue - Federal	**(13,807)**	-	-
Total: Ocean Industry Development	**182,579**	649,600	648,600
CAPITAL			
2.2.02. OCEAN INDUSTRY DEVELOPMENT			
10. Grants and Subsidies	**577,347**	1,200,000	1,200,000
01. Revenue - Federal	**(11,549)**	-	-
Total: Ocean Industry Development	**565,798**	1,200,000	1,200,000
TOTAL: INDUSTRY SUPPORT	**748,377**	1,849,600	1,848,600
TOTAL: OFFSHORE AND MARINE INDUSTRIES	**1,575,554**	2,715,000	3,249,300

TRADE, INVESTMENT AND PROMOTION

TRADE AND INVESTMENT

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
3.1.01.	**PROSPECT DEVELOPMENT**			
	01. Salaries	**308,424**	332,700	335,700
	02. Employee Benefits	**1,339**	4,000	4,000
	03. Transportation and Communications	**97,306**	100,200	70,200
	04. Supplies	**2,229**	2,500	2,500
	05. Professional Services	**29,745**	80,000	180,000
	06. Purchased Services	**143,881**	166,000	166,000
	10. Grants and Subsidies	**211,039**	280,000	160,000
		793,963	965,400	918,400
	02. Revenue - Provincial	**(2,455)**	-	-
	Total: Prospect Development	**791,508**	965,400	918,400
3.1.02.	**ECONOMIC RESEARCH AND ANALYSIS**			
	01. Salaries	**147,552**	161,000	165,500
	02. Employee Benefits	**600**	600	600
	03. Transportation and Communications	**12,758**	14,800	9,800
	04. Supplies	**1,136**	1,200	1,200
	05. Professional Services	**-**	130,000	130,000
		162,046	307,600	307,100
	01. Revenue - Federal	**-**	(65,000)	(65,000)
	Total: Economic Research and Analysis	**162,046**	242,600	242,100
3.1.03.	**PROMOTION SERVICES**			
	01. Salaries	**297,375**	306,400	291,400
	02. Employee Benefits	**890**	1,000	1,000
	03. Transportation and Communications	**127,638**	143,900	108,900
	04. Supplies	**133,958**	137,700	106,700
	05. Professional Services	**100,000**	100,000	73,900
	06. Purchased Services	**501,484**	519,400	613,400
	07. Property, Furnishings and Equipment	**19,412**	41,300	7,300
		1,180,757	1,249,700	1,202,600
	01. Revenue - Federal	**(32,300)**	-	-
	02. Revenue - Provincial	**(8,746)**	(16,100)	(16,100)
	Total: Promotion Services	**1,139,711**	1,233,600	1,186,500

	Actual	Estimates	
		Amended	Original
	$	$	$
TRADE, INVESTMENT AND PROMOTION			
TRADE AND INVESTMENT (Cont'd)			
CURRENT			
3.1.04. SPECIAL PROJECTS			
01. Salaries	**87,057**	90,200	81,400
02. Employee Benefits	**448**	500	500
03. Transportation and Communications	**15,248**	17,600	17,600
04. Supplies	**1,948**	2,600	2,600
05. Professional Services	**157,694**	172,500	175,000
06. Purchased Services	**1,513**	2,500	-
	263,908	285,900	277,100
01. Revenue - Federal	**-**	(75,000)	(75,000)
Total: Special Projects	**263,908**	210,900	202,100
TOTAL: TRADE AND INVESTMENT	**2,357,173**	2,652,500	2,549,100
DEVELOPMENT AGENCIES			
CURRENT			
3.2.01. ECONOMIC COUNCIL OF NEWFOUNDLAND			
10. Grants and Subsidies	**165,000**	171,000	306,000
Total: Economic Council of Newfoundland	**165,000**	171,000	306,000
3.2.02. INSTITUTE OF MARINE DYNAMICS			
10. Grants and Subsidies	**981,015**	1,652,000	1,652,000
01. Revenue - Federal	**(910,382)**	(1,652,000)	(1,652,000)
Total: Institute of Marine Dynamics	**70,633**	-	-
TOTAL: DEVELOPMENT AGENCIES	**235,633**	171,000	306,000
TOTAL: TRADE, INVESTMENT AND PROMOTION	**2,592,806**	2,823,500	2,855,100

SMALL BUSINESS AND TECHNOLOGY

INDUSTRIAL AND SMALL BUSINESS OPERATIONS

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
4.1.01. FINANCIAL SERVICES			
01. Salaries	**173,464**	243,400	140,900
02. Employee Benefits	**1,225**	1,300	1,200
03. Transportation and Communications	**37,071**	62,400	12,500
04. Supplies	**758**	900	600
05. Professional Services	**7,574**	10,200	25,000
Total: Financial Services	**220,092**	318,200	180,200
4.1.02. TECHNICAL SERVICES			
01. Salaries	**157,123**	161,400	166,400
02. Employee Benefits	**1,069**	1,200	1,200
03. Transportation and Communications	**17,098**	18,000	13,000
04. Supplies	**997**	1,100	1,100
05. Professional Services	**98,399**	402,000	453,000
06. Purchased Services	**8,842**	9,100	9,100
10. Grants and Subsidies	**30,000**	40,000	65,000
	313,528	632,800	708,800
01. Revenue - Federal	**(5,000)**	(126,500)	(126,500)
Total: Technical Services	**308,528**	506,300	582,300

SMALL BUSINESS AND TECHNOLOGY

INDUSTRIAL AND SMALL BUSINESS OPERATIONS (Cont'd)

CURRENT

		Actual $	Estimates Amended $	Estimates Original $
4.1.03.	**INDUSTRIAL OPERATIONS**			
	01. Salaries	**99,170**	99,800	93,300
	02. Employee Benefits	**490**	500	500
	03. Transportation and Communications	**3,115**	4,500	1,500
	04. Supplies	**40**	100	600
	10. Grants and Subsidies	**2,784,132**	2,804,000	675,000
	Total: Industrial Operations	**2,886,947**	2,908,900	770,900
4.1.04.	**LOCAL INDUSTRY SUPPORT**			
	01. Salaries	**129,007**	132,200	131,200
	02. Employee Benefits	**468**	500	-
	03. Transportation and Communications	**13,579**	14,100	8,100
	04. Supplies	**1,095**	2,200	10,200
	05. Professional Services	**-**	100,000	100,000
	06. Purchased Services	**896**	1,500	-
		145,045	250,500	249,500
	01. Revenue - Federal	**-**	(50,000)	(50,000)
	Total: Local Industry Support	**145,045**	200,500	199,500
4.1.05.	**REGIONAL OFFICES**			
	01. Salaries	**414,748**	446,100	418,600
	02. Employee Benefits	**1,537**	2,700	2,700
	03. Transportation and Communications	**125,718**	128,400	99,900
	04. Supplies	**7,088**	7,400	4,900
	05. Professional Services	**3,408**	11,714	30,000
	06. Purchased Services	**4,142**	6,500	12,500
	10. Grants and Subsidies	**12,355**	18,286	5,000
	Total: Regional Offices	**568,996**	621,100	573,600
TOTAL:	INDUSTRIAL AND SMALL BUSINESS OPERATIONS	**4,129,608**	4,555,000	2,306,500

	Actual	Estimates	
		Amended	Original
	$	$	$
SMALL BUSINESS AND TECHNOLOGY			
INDUSTRY SUPPORT			
CURRENT			
4.2.01. FINANCIAL SUPPORT			
10. Grants and Subsidies	**22,000**	22,000	22,000
Total: Financial Support	**22,000**	22,000	22,000
4.2.02. NATIONAL SEA PRODUCTS LIMITED - BURGEO DIVISION			
10. Grants and Subsidies	**447**	1,000	350,000
02. Revenue - Provincial	**(85,700)**	-	-
Total: National Sea Products Limited - Burgeo Division	**(85,253)**	1,000	350,000
4.2.03. BURIN PENINSULA DEVELOPMENT FUND			
03. Transportation and Communications	**1,219**	2,100	5,000
04. Supplies	**1,088**	2,500	1,000
05. Professional Services	**41,079**	90,000	90,000
06. Purchased Services	**1,589**	1,700	300
10. Grants and Subsidies	**-**	25,000	25,000
	44,975	121,300	121,300
01. Revenue - Federal	**(1,521)**	-	-
Total: Burin Peninsula Development Fund	**43,454**	121,300	121,300
CAPITAL			
4.2.04. PULP AND PAPER MODERNIZATION			
10. Grants and Subsidies	**1,500,000**	1,500,000	1,500,000
Total: Pulp and Paper Modernization	**1,500,000**	1,500,000	1,500,000
4.2.05. BURIN PENINSULA DEVELOPMENT FUND			
10. Grants and Subsidies	**2,780,796**	4,024,000	4,024,000
Total: Burin Peninsula Development Fund	**2,780,796**	4,024,000	4,024,000
TOTAL: INDUSTRY SUPPORT	**4,260,997**	5,668,300	6,017,300

	Actual	Estimates	
		Amended	Original
	$	$	$
SMALL BUSINESS AND TECHNOLOGY			
DEVELOPMENT AGENCIES			
CURRENT			
4.3.01. NEWFOUNDLAND AND LABRADOR DEVELOPMENT CORPORATION			
10. Grants and Subsidies	**650,000**	650,000	650,000
Total: Newfoundland and Labrador Development Corporation	**650,000**	650,000	650,000
4.3.02. NEWFOUNDLAND HARDWOODS LIMITED			
02. Revenue - Provincial	**(1,000,000)**	(1,000,000)	(1,000,000)
Total: Newfoundland Hardwoods Limited	**(1,000,000)**	(1,000,000)	(1,000,000)
CAPITAL			
4.3.03. NEWFOUNDLAND AND LABRADOR DEVELOPMENT CORPORATION - LOAN FUND			
08. Loans, Advances and Investments	**1,996,298**	2,470,000	3,000,000
02. Revenue - Provincial	**(385,220)**	-	-
Total: Newfoundland and Labrador Development Corporation - Loan Fund	**1,611,078**	2,470,000	3,000,000
4.3.04. NEWFOUNDLAND AND LABRADOR DEVELOPMENT CORPORATION - VENTURE CAPITAL			
08. Loans, Advances and Investments	**1,030,000**	1,030,000	500,000
Total: Newfoundland and Labrador Development Corporation - Venture Capital	**1,030,000**	1,030,000	500,000
TOTAL: DEVELOPMENT AGENCIES	**2,291,078**	3,150,000	3,150,000
TOTAL: SMALL BUSINESS AND TECHNOLOGY	**10,681,683**	13,373,300	11,473,800

TOURIST SERVICES

TOURIST DEVELOPMENT

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
5.1.01. TOURISM MARKETING			
01. Salaries	**204,497**	220,700	200,700
02. Employee Benefits	**5,000**	5,000	3,700
03. Transportation and Communications	**102,191**	155,200	130,000
04. Supplies	**7,050**	7,200	2,200
05. Professional Services	**53,900**	133,000	304,000
06. Purchased Services	**1,104,341**	1,192,800	1,053,300
10. Grants and Subsidies	**99,305**	281,000	281,000
	1,576,284	1,994,900	1,974,900
01. Revenue - Federal	**(305,000)**	(500,000)	(500,000)
02. Revenue - Provincial	**(95,693)**	-	-
Total: Tourism Marketing	**1,175,591**	1,494,900	1,474,900
5.1.02. PLANNING AND EVALUATION			
01. Salaries	**160,561**	203,400	218,400
02. Employee Benefits	**675**	800	500
03. Transportation and Communications	**17,569**	24,700	22,200
04. Supplies	**1,274**	7,700	8,700
05. Professional Services	**87,559**	218,800	223,800
06. Purchased Services	**3,670**	35,700	35,000
10. Grants and Subsidies	**2,500**	2,500	-
	273,808	493,600	508,600
01. Revenue - Federal	-	(55,000)	(55,000)
Total: Planning and Evaluation	**273,808**	438,600	453,600
TOTAL: TOURIST DEVELOPMENT	**1,449,399**	1,933,500	1,928,500

		Actual	Estimates	
			Amended	Original
		$	$	$
TOURIST SERVICES				
TOURIST FACILITIES				
	CURRENT			
5.2.01.	**VISITOR SERVICES**			
	01. Salaries	**675,123**	787,400	784,400
	02. Employee Benefits	**500**	600	-
	03. Transportation and Communications	**161,549**	199,900	199,900
	04. Supplies	**21,551**	33,300	34,300
	06. Purchased Services	**7,107**	8,200	11,800
	07. Property, Furnishings and Equipment	**3,616**	4,000	-
	10. Grants and Subsidies	**174,433**	305,000	270,000
		1,043,879	1,338,400	1,300,400
	19. Voted in Other Departments: Printing Services	**575,686**	587,000	587,000
		1,619,565	1,925,400	1,887,400
	01. Revenue - Federal	**(21,648)**	(100,000)	(100,000)
	02. Revenue - Provincial	**(16,670)**	(12,000)	(12,000)
	Total: Visitor Services	**1,581,247**	1,813,400	1,775,400
	CAPITAL			
5.2.02.	**ACCOMMODATIONS DEVELOPMENT**			
	10. Grants and Subsidies	**857,705**	1,100,000	1,100,000
	01. Revenue - Federal	**(53,865)**	(300,000)	(300,000)
	Total: Accommodations Development	**803,840**	800,000	800,000
5.2.03.	**TOURIST FACILITIES**			
	07. Property, Furnishings and Equipment	**12,276**	50,400	100,000
	Total: Tourist Facilities	**12,276**	50,400	100,000

	Actual	Estimates	
		Amended	Original
	$	$	$
TOURIST SERVICES			
TOURIST FACILITIES (Cont'd)			
CAPITAL			
5.2.05. TRAVEL GENERATORS			
10. Grants and Subsidies	**98,908**	300,000	300,000
01. Revenue - Federal	**-**	(150,000)	(150,000)
Total: Travel Generators	**98,908**	150,000	150,000
TOTAL: TOURIST FACILITIES	**2,496,271**	2,813,800	2,825,400
TOTAL: TOURIST SERVICES	**3,945,670**	4,747,300	4,753,900
TOTAL: DEPARTMENT	**20,449,251**	25,521,300	23,989,300

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	26,884,700
Supplementary supply	1,532,000
Total grant	28,416,700
Total expenditure (net of transfers and statutory payments)	22,317,393
Balance of grant undrawn and surrendered	6,099,307

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	14,566,832	2,520,277	12,046,555
Capital Account	8,853,330	450,634	8,402,696
Totals	23,420,162	2,970,911	20,449,251

C. C. GRANTER
Deputy Minister
Development

Statement No. 14

DEPARTMENT OF MINES AND ENERGY
Statement of Expenditure and Related Revenue for the year ended 31 March 1987

EXECUTIVE AND SUPPORT SERVICES

MINISTER'S OFFICE

CURRENT

	Actual	Estimates Amended	Estimates Original
	$	$	$
1.1.01. MINISTER'S OFFICE			
01. Salaries	**138,167**	144,200	109,200
02. Employee Benefits	**940**	1,000	700
03. Transportation and Communications	**17,876**	28,300	40,000
04. Supplies	**7,494**	7,600	3,600
06. Purchased Services	**11,278**	11,300	3,900
Total: Minister's Office	**175,755**	192,400	157,400
TOTAL: MINISTER'S OFFICE	**175,755**	192,400	157,400

GENERAL ADMINISTRATION

CURRENT

	Actual	Estimates Amended	Estimates Original
	$	$	$
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**157,526**	158,000	153,200
02. Employee Benefits	**1,602**	1,700	1,700
03. Transportation and Communications	**20,655**	25,400	31,500
04. Supplies	**8,074**	8,500	4,900
06. Purchased Services	**3,668**	4,200	1,700
Total: Executive Support	**191,525**	197,800	193,000

EXECUTIVE AND SUPPORT SERVICES

GENERAL ADMINISTRATION (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**215,188**	215,400	208,400
02. Employee Benefits	**665**	700	500
03. Transportation and Communications	**3,322**	4,300	2,300
04. Supplies	**12,276**	12,400	9,900
05. Professional Services	**7,751**	8,200	5,200
06. Purchased Services	**29,438**	31,800	32,500
07. Property, Furnishings and Equipment	**42,414**	43,000	27,300
	311,054	315,800	286,100
19. Voted in Other Departments:			
Utility Services	**163,098**	176,300	176,300
Building Services	**17,537**	26,100	26,100
General and Program Maintenance	**3,313**	13,500	13,500
Rentals	**461,443**	437,800	437,800
Printing Services	**30,824**	22,800	22,800
	676,215	676,500	676,500
	987,269	992,300	962,600
01. Revenue - Federal	**-**	(1,800)	(1,800)
02. Revenue - Provincial	**(8,108)**	(3,000)	(3,000)
Total: Administrative Support	**979,161**	987,500	957,800
TOTAL: GENERAL ADMINISTRATION	**1,170,686**	1,185,300	1,150,800
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**1,346,441**	1,377,700	1,308,200

MINERAL RESOURCES MANAGEMENT

MINERAL DEVELOPMENT

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.1.01.	**ADMINISTRATION**			
	01. Salaries	**192,949**	194,000	194,000
	02. Employee Benefits	**95**	100	100
	03. Transportation and Communications	**26,843**	29,200	38,000
	04. Supplies	**44,633**	44,300	29,000
	06. Purchased Services	**11,710**	11,900	6,900
	07. Property, Furnishings and Equipment	**20,527**	24,000	38,000
	10. Grants and Subsidies	**7,000**	7,000	4,500
		303,757	310,500	310,500
	01. Revenue - Federal	**(8,648)**	(28,000)	(28,000)
	02. Revenue - Provincial	**(4,704)**	-	-
	Total: Administration	**290,405**	282,500	282,500
2.1.02.	**REGIONAL MAPPING**			
	01. Salaries	**790,788**	850,200	850,200
	02. Employee Benefits	**4,605**	4,700	4,200
	03. Transportation and Communications	**553,425**	558,100	553,100
	04. Supplies	**213,325**	244,700	246,700
	05. Professional Services	**10,531**	55,000	55,000
	06. Purchased Services	**113,931**	169,600	187,100
	07. Property, Furnishings and Equipment	**127,962**	147,700	147,700
		1,814,567	2,030,000	2,044,000
	01. Revenue - Federal	**(520,135)**	(604,400)	(604,400)
	Total: Regional Mapping	**1,294,432**	1,425,600	1,439,600

MINERAL RESOURCES MANAGEMENT

MINERAL DEVELOPMENT (Cont'd)

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.1.03.	**GEOCHEMISTRY**			
	01. Salaries	**505,595**	575,100	593,100
	02. Employee Benefits	**1,165**	1,200	1,000
	03. Transportation and Communications	**82,138**	87,200	87,200
	04. Supplies	**89,780**	92,100	92,100
	05. Professional Services	**247,546**	346,500	346,700
	06. Purchased Services	**124,085**	129,100	117,100
	07. Property, Furnishings and Equipment	**22,419**	39,200	39,200
		1,072,728	1,270,400	1,276,400
	01. Revenue - Federal	**(63,374)**	(183,500)	(183,500)
	Total: Geochemistry	**1,009,354**	1,086,900	1,092,900
2.1.04.	**MINERAL DEPOSITS**			
	01. Salaries	**384,250**	384,500	366,500
	02. Employee Benefits	**3,472**	3,900	2,000
	03. Transportation and Communications	**97,000**	100,200	111,100
	04. Supplies	**40,587**	51,200	51,200
	05. Professional Services	**5,038**	8,000	8,000
	06. Purchased Services	**124,445**	147,900	147,900
	07. Property, Furnishings and Equipment	**51,239**	52,000	45,000
		706,031	747,700	731,700
	01. Revenue - Federal	**(117,226)**	(157,400)	(157,400)
	Total: Mineral Deposits	**588,805**	590,300	574,300
2.1.05.	**ENVIRONMENTAL GEOLOGY**			
	01. Salaries	**419,467**	459,900	459,900
	02. Employee Benefits	**5,355**	5,400	1,200
	03. Transportation and Communications	**164,804**	168,000	147,800
	04. Supplies	**70,476**	78,500	88,700
	06. Purchased Services	**62,430**	84,500	98,700
	07. Property, Furnishings and Equipment	**25,783**	30,000	30,000
		748,315	826,300	826,300
	01. Revenue - Federal	**-**	(115,000)	(115,000)
	Total: Environmental Geology	**748,315**	711,300	711,300

MINERAL RESOURCES MANAGEMENT

MINERAL DEVELOPMENT (Cont'd)

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.1.06.	**PUBLICATIONS AND INFORMATION**			
01.	Salaries	**433,825**	469,000	469,000
02.	Employee Benefits	**1,859**	2,300	2,300
03.	Transportation and Communications	**31,028**	57,100	57,100
04.	Supplies	**69,161**	83,100	83,100
05.	Professional Services	**21,094**	27,000	30,000
06.	Purchased Services	**50,684**	77,800	77,800
07.	Property, Furnishings and Equipment	**49,823**	50,100	50,100
		657,474	766,400	769,400
01.	Revenue - Federal	**(31,301)**	(42,700)	(42,700)
02.	Revenue - Provincial	**(16,660)**	(33,000)	(33,000)
	Total: Publications and Information	**609,513**	690,700	693,700
	TOTAL: MINERAL DEVELOPMENT	**4,540,824**	4,787,300	4,794,300

MINERAL LANDS ADMINISTRATION

CURRENT

		Actual	Amended	Original
2.2.01.	**ADMINISTRATION**			
01.	Salaries	**11,422**	16,000	16,000
02.	Employee Benefits	**90**	200	200
03.	Transportation and Communications	**75**	1,300	1,300
04.	Supplies	**678**	1,200	700
05.	Professional Services	**6,202**	7,000	7,000
06.	Purchased Services	**3,550**	3,800	4,300
	Total: Administration	**22,017**	29,500	29,500
2.2.02.	**MINERAL RIGHTS**			
01.	Salaries	**99,494**	106,900	106,900
02.	Employee Benefits	**160**	300	300
03.	Transportation and Communications	**2,398**	3,300	1,500
04.	Supplies	**2,291**	2,400	2,400
05.	Professional Services	**600**	1,000	1,000
06.	Purchased Services	**56**	300	300
		104,999	114,200	112,400
02.	Revenue - Provincial	**(5,766)**	(7,500)	(7,500)
	Total: Mineral Rights	**99,233**	106,700	104,900

	Actual	Estimates	
		Amended	Original
	$	$	$
MINERAL RESOURCES MANAGEMENT			
MINERAL LANDS ADMINISTRATION (Cont'd)			
CURRENT			
2.2.03. QUARRY MATERIALS			
01. Salaries	**72,600**	78,100	78,100
02. Employee Benefits	**-**	200	200
03. Transportation and Communications	**6,200**	6,900	15,300
04. Supplies	**3,889**	5,300	6,400
06. Purchased Services	**11,379**	11,700	10,000
07. Property, Furnishings and Equipment	**272**	500	500
Total: Quarry Materials	**94,340**	102,700	110,500
TOTAL: MINERAL LANDS ADMINISTRATION	**215,590**	238,900	244,900
MINES MANAGEMENT			
CURRENT			
2.3.01. ADMINISTRATION			
01. Salaries	**68,107**	70,100	67,400
02. Employee Benefits	**355**	400	400
03. Transportation and Communications	**13,789**	17,000	10,000
04. Supplies	**2,646**	2,700	2,700
Total: Administration	**84,897**	90,200	80,500
2.3.02. ENGINEERING ANALYSIS			
01. Salaries	**152,042**	152,200	141,000
02. Employee Benefits	**1,330**	1,400	900
03. Transportation and Communications	**27,871**	32,200	41,000
04. Supplies	**9,917**	10,000	5,200
05. Professional Services	**28,093**	62,100	65,500
06. Purchased Services	**68,109**	81,200	93,000
07. Property, Furnishings and Equipment	**15,789**	16,300	5,000
Total: Engineering Analysis	**303,151**	355,400	351,600

MINERAL RESOURCES MANAGEMENT

MINES MANAGEMENT (Cont'd)

	Actual $	Estimates Amended $	Estimates Original $
CURRENT			
2.3.03. MINERAL POLICY AND PROJECT ANALYSIS			
01. Salaries	**213,005**	241,200	301,900
02. Employee Benefits	**1,627**	1,900	3,500
03. Transportation and Communications	**45,030**	45,800	31,500
04. Supplies	**8,110**	8,200	3,400
05. Professional Services	**17,012**	20,000	17,000
06. Purchased Services	**476**	900	900
07. Property, Furnishings and Equipment	**1,342**	1,900	4,000
10. Grants and Subsidies	**20,000**	20,000	–
Total: Mineral Policy and Project Analysis	**306,602**	339,900	362,200
CAPITAL			
2.3.06. HOPEBROOK (JETWIND) PROJECT			
10. Grants and Subsidies	**477,800**	500,000	–
Total: Hopebrook (Jetwind) Project	**477,800**	500,000	–
TOTAL: MINES MANAGEMENT	**1,172,450**	1,285,500	794,300
TOTAL: MINERAL RESOURCES MANAGEMENT	**5,928,864**	6,311,700	5,833,500

ENERGY RESOURCES MANAGEMENT

ENERGY POLICY DEVELOPMENT

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
3.1.01.	**ENERGY POLICY ADMINISTRATION**			
	01. Salaries	**62,341**	63,500	63,500
	02. Employee Benefits	**850**	1,000	600
	03. Transportation and Communications	**10,745**	11,900	9,900
	04. Supplies	**1,203**	1,900	1,900
	06. Purchased Services	**49**	300	700
	Total: Energy Policy Administration	**75,188**	78,600	76,600
3.1.02.	**RESEARCH AND ANALYSIS**			
	01. Salaries	**157,230**	190,500	190,500
	02. Employee Benefits	**475**	4,400	4,400
	03. Transportation and Communications	**11,922**	14,700	14,700
	04. Supplies	**4,650**	4,900	4,900
	05. Professional Services	**234,910**	355,200	357,200
	06. Purchased Services	**9,071**	14,700	14,700
	07. Property, Furnishings and Equipment	**1,315**	1,500	1,500
		419,573	585,900	587,900
	01. Revenue - Federal	**(89,072)**	(137,500)	(137,500)
	02. Revenue - Provincial	**(30,000)**	(40,000)	(40,000)
	Total: Research and Analysis	**300,501**	408,400	410,400
TOTAL:	ENERGY POLICY DEVELOPMENT	**375,669**	487,000	487,000

ENERGY RESOURCES MANAGEMENT

CONSERVATION AND RENEWABLE ENERGY RESOURCE DEVELOPMENT

CURRENT

	Actual $	Estimates Amended $	Estimates Original $
3.2.01. ADMINISTRATION			
01. Salaries	**54,650**	57,000	57,000
02. Employee Benefits	**299**	700	700
03. Transportation and Communications	**7,026**	7,400	5,400
04. Supplies	**3,016**	3,100	3,100
05. Professional Services	**10,436**	13,000	15,000
06. Purchased Services	**4,758**	9,300	9,300
07. Property, Furnishings and Equipment	**162**	500	500
Total: Administration	**80,347**	91,000	91,000
3.2.02. ENERGY MANAGEMENT AND AUDIT			
01. Salaries	**90,076**	134,000	134,000
02. Employee Benefits	**-**	1,000	1,000
03. Transportation and Communications	**3,433**	5,700	9,700
04. Supplies	**1,629**	3,000	4,000
05. Professional Services	**4,912**	5,000	-
06. Purchased Services	**5,922**	8,800	8,800
07. Property, Furnishings and Equipment	**-**	2,100	2,100
	105,972	159,600	159,600
01. Revenue - Federal	**(944)**	-	-
Total: Energy Management and Audit	**105,028**	159,600	159,600
3.2.03. ENERGY DEMONSTRATION AND DEVELOPMENT			
01. Salaries	**137,587**	157,300	157,300
02. Employee Benefits	**1,610**	2,000	2,900
03. Transportation and Communications	**22,048**	23,100	20,600
04. Supplies	**1,181**	1,400	1,000
05. Professional Services	**216,859**	804,000	804,000
06. Purchased Services	**13,075**	132,000	132,000
07. Property, Furnishings and Equipment	**12,858**	16,400	6,400
10. Grants and Subsidies	**146,848**	1,033,200	1,092,900
	552,066	2,169,400	2,217,100
01. Revenue - Federal	**(46,538)**	(944,000)	(944,000)
Total: Energy Demonstration and Development	**505,528**	1,225,400	1,273,100

		Estimates	
	Actual	Amended	Original
	$	$	$
ENERGY RESOURCES MANAGEMENT			
CONSERVATION AND RENEWABLE ENERGY RESOURCE DEVELOPMENT (Cont'd)			
CURRENT			
3.2.04. ENERGY INFORMATION SERVICES			
01. Salaries	**83,485**	120,400	120,400
02. Employee Benefits	**586**	1,000	1,000
03. Transportation and Communications	**1,528**	7,800	10,400
04. Supplies	**3,224**	3,400	1,400
06. Purchased Services	**16,697**	107,900	110,600
07. Property, Furnishings and Equipment	**4,552**	5,400	2,100
	110,072	245,900	245,900
01. Revenue - Federal	**-**	(84,800)	(84,800)
02. Revenue - Provincial	**(10)**	(300)	(300)
Total: Energy Information Services	**110,062**	160,800	160,800
CAPITAL			
3.2.05. WOODFUEL DEVELOPMENT			
10. Grants and Subsidies	**61,705**	200,000	200,000
Total: Woodfuel Development	**61,705**	200,000	200,000
TOTAL: CONSERVATION AND RENEWABLE ENERGY RESOURCE DEVELOPMENT	**862,670**	1,836,800	1,884,500
ELECTRICAL ENERGY			
CURRENT			
3.3.01. ELECTRICAL POWER CONTROL ACT (1977)			
10. Grants and Subsidies	**18,307,385**	19,500,000	19,500,000
Total: Electrical Power Control Act (1977)	**18,307,385**	19,500,000	19,500,000
3.3.02. POWER DISTRIBUTION DISTRICTS			
10. Grants and Subsidies	**22,500,000**	22,500,000	22,500,000
02. Revenue - Provincial	**(837,930)**	-	-
Total: Power Distribution Districts	**21,662,070**	22,500,000	22,500,000
TOTAL: ELECTRICAL ENERGY	**39,969,455**	42,000,000	42,000,000
TOTAL: ENERGY RESOURCES MANAGEMENT	**41,207,814**	44,323,800	44,371,500

PETROLEUM RESOURCES MANAGEMENT

PETROLEUM DIRECTORATE

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
4.1.01.	**EXECUTIVE SUPPORT**			
	01. Salaries	**333,872**	335,500	311,300
	02. Employee Benefits	**949**	2,800	2,800
	03. Transportation and Communications	**28,674**	110,800	110,800
	04. Supplies	**6,329**	9,600	8,600
	05. Professional Services	**144,315**	198,800	200,000
	06. Purchased Services	**3,967**	8,100	6,900
	07. Property, Furnishings and Equipment	**1,122**	2,000	2,000
	10. Grants and Subsidies	**2,607**	15,500	5,500
	Total: Executive Support	**521,835**	683,100	647,900
4.1.02.	**ADMINISTRATION**			
	01. Salaries	**104,211**	151,500	151,500
	02. Employee Benefits	**137**	600	600
	03. Transportation and Communications	**361**	1,000	1,000
	04. Supplies	**4,807**	8,800	8,800
	05. Professional Services	**17,978**	22,450	16,200
	06. Purchased Services	**20,495**	28,800	24,800
	07. Property, Furnishings and Equipment	**-**	750	1,000
	10. Grants and Subsidies	**-**	10,000	10,000
		147,989	223,900	213,900
	19. Voted in Other Departments:			
	Rentals	**296,681**	294,500	294,500
	Printing Services	**12,376**	9,000	9,000
		309,057	303,500	303,500
		457,046	527,400	517,400
	02. Revenue - Provincial	**(43,246)**	(100)	(100)
	Total: Administration	**413,800**	527,300	517,300

PETROLEUM RESOURCES MANAGEMENT

PETROLEUM DIRECTORATE (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
4.1.03. POLICY RESEARCH			
01. Salaries	48,455	80,700	80,700
02. Employee Benefits	90	800	800
03. Transportation and Communications	200	8,500	8,500
04. Supplies	193	1,300	1,300
05. Professional Services	–	77,000	77,000
06. Purchased Services	166	600	600
07. Property, Furnishings and Equipment	–	400	400
Total: Policy Research	49,104	169,300	169,300
4.1.04. COMMUNITY RELATIONS AND SOCIAL MONITORING			
01. Salaries	47,575	90,600	90,600
02. Employee Benefits	55	600	600
03. Transportation and Communications	271	10,400	10,400
04. Supplies	44	1,000	1,000
05. Professional Services	–	53,000	53,000
06. Purchased Services	5,965	7,500	4,500
07. Property, Furnishings and Equipment	–	400	400
Total: Community Relations and Social Monitoring	53,910	163,500	160,500
4.1.05. ECONOMIC POLICY			
01. Salaries	131,890	150,900	150,900
02. Employee Benefits	1,105	1,600	1,600
03. Transportation and Communications	7,322	21,600	21,600
04. Supplies	10,030	12,400	10,400
05. Professional Services	128,299	186,700	186,700
06. Purchased Services	281	300	300
07. Property, Furnishings and Equipment	198	500	500
Total: Economic Policy	279,125	374,000	372,000

PETROLEUM RESOURCES MANAGEMENT

PETROLEUM DIRECTORATE (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
4.1.06. PETROLEUM RESOURCE DEVELOPMENT			
01. Salaries	**102,394**	171,700	195,900
02. Employee Benefits	**382**	8,300	8,300
03. Transportation and Communications	**5,952**	40,000	40,000
04. Supplies	**2,535**	14,000	20,000
05. Professional Services	**18,162**	282,500	302,500
06. Purchased Services	**2,325**	7,500	7,500
07. Property, Furnishings and Equipment	**3,321**	12,000	12,000
Total: Petroleum Resource Development	**135,071**	536,000	586,200
TOTAL: PETROLEUM DIRECTORATE	**1,452,845**	2,453,200	2,453,200

OFFSHORE DEVELOPMENT FUND

	Actual	Amended	Original
CURRENT			
4.2.01. OFFSHORE DEVELOPMENT INITIATIVES			
10. Grants and Subsidies	-	7,500,000	7,500,000
01. Revenue - Federal	-	(5,625,000)	(5,625,000)
Total: Offshore Development Initiatives	-	1,875,000	1,875,000
CAPITAL			
4.2.02. DEVELOPMENT OF INFRASTRUCTURE			
07. Property, Furnishings and Equipment	-	22,000,000	22,000,000
01. Revenue - Federal	-	(16,500,000)	(16,500,000)
Total: Development of Infrastructure	-	5,500,000	5,500,000
TOTAL: OFFSHORE DEVELOPMENT FUND	-	7,375,000	7,375,000

	Actual	Estimates	
		Amended	Original
	$	$	$
PETROLEUM RESOURCES MANAGEMENT			
CANADA-NEWFOUNDLAND OFFSHORE PETROLEUM BOARD			
CURRENT			
4.3.01. CANADA-NEWFOUNDLAND OFFSHORE PETROLEUM BOARD			
10. Grants and Subsidies	**2,383,000**	2,750,000	2,750,000
Total: Canada-Newfoundland Offshore Petroleum Board	**2,383,000**	2,750,000	2,750,000
TOTAL: CANADA-NEWFOUNDLAND OFFSHORE PETROLEUM BOARD	**2,383,000**	2,750,000	2,750,000
TOTAL: PETROLEUM RESOURCES MANAGEMENT	**3,835,845**	12,578,200	12,578,200
TOTAL: DEPARTMENT	**52,318,964**	64,591,400	64,091,400

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	87,619,400
Supplementary supply	500,000
Total grant	88,119,400
Total expenditure (net of transfers)	53,157,354
Balance of grant undrawn and surrendered	34,962,046

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	53,603,121	1,823,662	51,779,459
Capital Account	539,505	—	539,505
Totals	54,142,626	1,823,662	52,318,964

J. McKILLOP	G. GOSSE
Deputy Minister	Executive Director
Mines and Energy	Petroleum Directorate

Statement No. 15

DEPARTMENT OF FISHERIES

Statement of Expenditure and Related Revenue for the year ended 31 March 1987

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. **MINISTER'S OFFICE**			
01. Salaries	**110,648**	111,600	111,600
03. Transportation and Communications	**93,927**	100,000	60,000
04. Supplies	**3,424**	3,600	3,600
06. Purchased Services	**9,195**	9,900	3,900
Total: Minister's Office	**217,194**	225,100	179,100
TOTAL: MINISTER'S OFFICE	**217,194**	225,100	179,100
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. **EXECUTIVE SUPPORT**			
01. Salaries	**329,568**	330,700	330,700
02. Employee Benefits	**1,165**	1,500	-
03. Transportation and Communications	**81,830**	87,800	71,300
04. Supplies	**2,721**	3,300	3,300
06. Purchased Services	**3,385**	3,600	2,100
Total: Executive Support	**418,669**	426,900	407,400

EXECUTIVE AND SUPPORT SERVICES

GENERAL ADMINISTRATION (Cont'd)

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
1.2.02.	**ADMINISTRATIVE SUPPORT**			
	01. Salaries	**309,320**	339,500	339,500
	03. Transportation and Communications	**25,993**	26,500	28,700
	04. Supplies	**6,893**	7,900	7,900
	05. Professional Services	**11,387**	16,000	16,000
	06. Purchased Services	**20,789**	22,900	14,900
	07. Property, Furnishings and Equipment	**8,826**	9,200	11,000
		383,208	422,000	418,000
	19. Voted in Other Departments:			
	Utility Services	**265,749**	237,000	237,000
	Rentals	**190,561**	230,500	230,500
	Printing Services	**50,249**	40,400	40,400
		506,559	507,900	507,900
		889,767	929,900	925,900
	01. Revenue - Federal	**(1,727)**	(1,000)	(1,000)
	02. Revenue - Provincial	**(24,694)**	(10,000)	(10,000)
	Total: Administrative Support	**863,346**	918,900	914,900
TOTAL:	GENERAL ADMINISTRATION	**1,282,015**	1,345,800	1,322,300
TOTAL:	EXECUTIVE AND SUPPORT SERVICES	**1,499,209**	1,570,900	1,501,400

FACILITY SERVICES

OPERATION OF FISHERIES FACILITIES AND SERVICES

CURRENT

		Actual $	Estimates Amended $	Estimates Original $
2.1.01.	**ADMINISTRATION**			
	01. Salaries	**184,121**	184,700	184,700
	03. Transportation and Communications	**140,111**	147,000	155,000
	04. Supplies	**7,835**	9,500	9,500
	06. Purchased Services	**2,094**	2,100	2,100
	07. Property, Furnishings and Equipment	**1,046**	5,000	5,000
	Total: Administration	**335,207**	348,300	356,300
2.1.02.	**MARINE FACILITIES**			
	01. Salaries	**992,614**	1,053,500	1,068,500
	03. Transportation and Communications	**108,466**	108,800	108,800
	04. Supplies	**1,020,681**	1,190,300	1,304,300
	05. Professional Services	**22,267**	22,800	22,800
	06. Purchased Services	**354,769**	363,500	343,500
	07. Property, Furnishings and Equipment	**478,923**	600,000	450,000
	10. Grants and Subsidies	**29,165**	30,000	30,000
		3,006,885	3,368,900	3,327,900
	02. Revenue - Provincial	**(1,378,224)**	(1,343,500)	(1,343,500)
	Total: Marine Facilities	**1,628,661**	2,025,400	1,984,400

		Actual	Estimates	
			Amended	Original
		$	$	$
FACILITY SERVICES				
OPERATION OF FISHERIES FACILITIES AND SERVICES (Cont'd)				
2.1.03.	**LABRADOR FISH PLANTS**			
	01. Salaries	**739,688**	744,900	544,900
	03. Transportation and Communications	**197,192**	200,200	200,200
	04. Supplies	**1,073,692**	1,078,000	781,500
	06. Purchased Services	**161,474**	168,600	168,600
	07. Property, Furnishings and Equipment	**23,543**	65,700	25,700
	10. Grants and Subsidies	**3,500**	3,500	-
		2,199,089	2,260,900	1,720,900
	01. Revenue - Federal	**(50,000)**	-	-
	02. Revenue - Provincial	**(1,502,755)**	(1,070,000)	(1,070,000)
	Total: Labrador Fish Plants	**646,334**	1,190,900	650,900
TOTAL:	OPERATION OF FISHERIES FACILITIES AND SERVICES	**2,610,202**	3,564,600	2,991,600
CONSTRUCTION OF FISHING FACILITIES				
	CURRENT			
2.2.01.	**ADMINISTRATION**			
	01. Salaries	**298,301**	317,900	317,900
	02. Employee Benefits	**116**	1,000	1,000
	03. Transportation and Communications	**55,384**	60,300	61,100
	04. Supplies	**8,365**	8,600	7,300
	06. Purchased Services	**121**	400	900
	Total: Administration	**362,287**	388,200	388,200
	CAPITAL			
2.2.02.	**ADMINISTRATION**			
	05. Professional Services	**317,745**	350,000	300,000
	Total: Administration	**317,745**	350,000	300,000
2.2.03.	**MARINE SERVICE CENTRES**			
	07. Property, Furnishings and Equipment	**2,412,674**	2,720,000	3,040,000
	Total: Marine Service Centres	**2,412,674**	2,720,000	3,040,000

FACILITY SERVICES

CONSTRUCTION OF FISHING FACILITIES (Cont'd)

CAPITAL

		Actual	Estimates	
			Amended	Original
		$	$	$
2.2.04.	**FISHERMEN'S FACILITIES**			
	07. Property, Furnishings and Equipment	**1,761,836**	2,263,000	2,043,000
	01. Revenue - Federal	**(500,000)**	(500,000)	(500,000)
	Total: Fishermen's Facilities	**1,261,836**	1,763,000	1,543,000
2.2.05.	**FISHERIES ACCESS ROADS**			
	07. Property, Furnishings and Equipment	**152,131**	200,000	200,000
	Total: Fisheries Access Roads	**152,131**	200,000	200,000
2.2.06.	**EXTENSION OF ELECTRICAL SERVICES**			
	07. Property, Furnishings and Equipment	**88,700**	88,700	173,200
	Total: Extension of Electrical Services	**88,700**	88,700	173,200
2.2.07.	**COMMUNITY PROJECTS**			
	10. Grants and Subsidies	**345,172**	350,000	350,000
	02. Revenue - Provincial	**(429)**	-	-
	Total: Community Projects	**344,743**	350,000	350,000
TOTAL:	CONSTRUCTION OF FISHING FACILITIES	**4,940,116**	5,859,900	5,994,400
TOTAL:	FACILITY SERVICES	**7,550,318**	9,424,500	8,986,000

	Actual	Estimates	
		Amended	Original
	$	$	$
INDUSTRY SUPPORT SERVICES			
HARVESTING			
CURRENT			
3.1.01. ADMINISTRATION			
01. Salaries	**222,989**	242,100	263,100
02. Employee Benefits	**690**	1,000	1,000
03. Transportation and Communications	**65,362**	66,000	55,000
04. Supplies	**5,458**	5,700	5,700
06. Purchased Services	–	1,300	2,300
Total: Administration	**294,499**	316,100	327,100
3.1.02. OPERATIONS			
01. Salaries	**63,070**	66,800	50,800
03. Transportation and Communications	**38,399**	40,500	42,000
04. Supplies	**29,966**	41,000	50,000
05. Professional Services	**9,845**	18,400	5,400
06. Purchased Services	**34,766**	38,500	40,000
07. Property, Furnishings and Equipment	**11,764**	15,100	47,300
10. Grants and Subsidies	**44,451**	53,700	20,000
	232,261	274,000	255,500
02. Revenue - Provincial	**(44,204)**	(43,000)	(43,000)
Total: Operations	**188,057**	231,000	212,500
3.1.03. AQUACULTURE			
01. Salaries	**93,166**	97,600	82,600
03. Transportation and Communications	**30,966**	34,300	40,800
04. Supplies	**54,021**	71,000	133,500
05. Professional Services	**13,783**	15,000	15,000
06. Purchased Services	**31,650**	32,000	30,000
07. Property, Furnishings and Equipment	**70,298**	70,300	40,500
08. Loans, Advances and Investments	**100,000**	100,000	–
10. Grants and Subsidies	**94,159**	94,200	80,000
Total: Aquaculture	**488,043**	514,400	422,400

	Actual	Estimates	
		Amended	Original
	$	$	$
INDUSTRY SUPPORT SERVICES			
HARVESTING (Cont'd)			
CURRENT			
3.1.04. MIDDLE DISTANCE FISHING			
01. Salaries	**36,631**	48,400	58,400
03. Transportation and Communications	**6,710**	6,900	6,900
04. Supplies	**32,971**	33,900	28,900
05. Professional Services	**6,346**	10,000	10,000
06. Purchased Services	**163,100**	163,500	261,100
07. Property, Furnishings and Equipment	**91,519**	95,000	25,000
10. Grants and Subsidies	**19,462**	19,600	20,000
	356,739	377,300	410,300
02. Revenue - Provincial	**(175,633)**	(136,500)	(136,500)
Total: Middle Distance Fishing	**181,106**	240,800	273,800
CAPITAL			
3.1.05. FISHING VESSELS			
07. Property, Furnishings and Equipment	**585,238**	600,000	600,000
02. Revenue - Provincial	**(4,483)**	–	–
Total: Fishing Vessels	**580,755**	600,000	600,000
TOTAL: HARVESTING	**1,732,460**	1,902,300	1,835,800
PROCESSING			
CURRENT			
3.2.01. ADMINISTRATION			
01. Salaries	**246,186**	260,700	296,700
02. Employee Benefits	**960**	1,000	–
03. Transportation and Communications	**47,558**	48,800	45,500
04. Supplies	**2,084**	2,500	3,500
05. Professional Services	**1,686**	1,700	–
Total: Administration	**298,474**	314,700	345,700

DEPARTMENT OF FISHERIES (Continued)

	Actual	Estimates Amended	Estimates Original
	$	$	$
INDUSTRY SUPPORT SERVICES			
PROCESSING (Cont'd)			
CURRENT			
3.2.02. OPERATIONS			
01. Salaries	**110,395**	115,300	92,800
03. Transportation and Communications	**41,980**	45,000	25,000
04. Supplies	**4,891**	5,000	28,000
05. Professional Services	**31,170**	35,300	55,000
06. Purchased Services	**21,446**	22,000	15,000
07. Property, Furnishings and Equipment	**59,222**	60,700	41,000
10. Grants and Subsidies	**253,204**	290,700	336,000
	522,308	574,000	592,800
01. Revenue - Federal	**(39,706)**	-	-
Total: Operations	**482,602**	574,000	592,800
3.2.03. INCENTIVES AND ASSISTANCE			
10. Grants and Subsidies	**26,794**	26,800	-
Total: Incentives and Assistance	**26,794**	26,800	-
TOTAL: PROCESSING	**807,870**	915,500	938,500
MARKETING			
CURRENT			
3.3.01. ADMINISTRATION			
01. Salaries	**52,178**	54,800	47,300
03. Transportation and Communications	**25,214**	31,300	21,300
04. Supplies	**526**	1,000	1,000
Total: Administration	**77,918**	87,100	69,600
3.3.02. MARKET DEVELOPMENT			
01. Salaries	**28,291**	28,400	28,400
03. Transportation and Communications	**22,459**	22,900	22,900
04. Supplies	**14,033**	29,100	29,100
05. Professional Services	**13,127**	17,900	4,400
06. Purchased Services	**30,924**	40,000	50,000
10. Grants and Subsidies	**117,198**	1,117,200	135,200
Total: Market Development	**226,032**	1,255,500	270,000
TOTAL: MARKETING	**303,950**	1,342,600	339,600
TOTAL: INDUSTRY SUPPORT SERVICES	**2,844,280**	4,160,400	3,113,900

	Actual	Estimates	
		Amended	Original
	$	$	$
POLICY PLANNING SERVICES			
PLANNING SERVICES			
CURRENT			
4.1.01. ADMINISTRATION			
01. Salaries	**222,823**	252,500	252,500
02. Employee Benefits	**1,485**	1,500	2,000
03. Transportation and Communications	**48,092**	52,000	45,000
04. Supplies	**4,699**	4,700	7,200
05. Professional Services	**52,866**	65,700	68,000
06. Purchased Services	**22,795**	23,800	30,000
07. Property, Furnishings and Equipment	**5,911**	6,000	–
	358,671	406,200	404,700
01. Revenue - Federal	**(22,500)**	(27,900)	(27,900)
Total: Administration	**336,171**	378,300	376,800
TOTAL: PLANNING SERVICES	**336,171**	378,300	376,800
FIELD SERVICES			
CURRENT			
4.2.01. ADMINISTRATION			
01. Salaries	**571,090**	586,200	551,200
02. Employee Benefits	**145**	200	2,200
03. Transportation and Communications	**74,832**	76,500	62,000
04. Supplies	**41,015**	41,500	50,000
06. Purchased Services	**21,635**	22,000	18,000
07. Property, Furnishings and Equipment	**22,999**	23,000	23,000
	731,716	749,400	706,400
19. Voted in Other Departments: Rentals	**35,408**	36,400	36,400
Total: Administration	**767,124**	785,800	742,800
4.2.02. FISH DISTRIBUTION			
01. Salaries	**57,825**	58,200	57,200
03. Transportation and Communications	**10,716**	12,000	12,000
Total: Fish Distribution	**68,541**	70,200	69,200
TOTAL: FIELD SERVICES	**835,665**	856,000	812,000
TOTAL: POLICY PLANNING SERVICES	**1,171,836**	1,234,300	1,188,800

FISHERIES LOANS AND ASSISTANCE

FISHERIES LOAN BOARD

		Actual	Estimates	
			Amended	Original
		$	$	$
	CURRENT			
5.1.01.	**ADMINISTRATION**			
	01. Salaries	**1,088,662**	1,210,400	1,210,400
	02. Employee Benefits	**1,070**	2,000	-
	03. Transportation and Communications	**185,335**	201,300	217,300
	04. Supplies	**20,384**	20,500	20,500
	05. Professional Services	**105,117**	105,200	64,200
	06. Purchased Services	**91,018**	96,100	6,100
	07. Property, Furnishings and Equipment	**4,413**	7,100	3,100
	Total: Administration	**1,495,999**	1,642,600	1,521,600
5.1.02.	**INCENTIVES AND ASSISTANCE**			
	10. Grants and Subsidies	**659,842**	660,000	781,000
	Total: Incentives and Assistance	**659,842**	660,000	781,000
	CAPITAL			
5.1.03.	**INCENTIVES AND ASSISTANCE**			
	08. Loans, Advances and Investments	**3,436,092**	5,400,000	5,500,000
	02. Revenue - Provincial	**(4,498,820)**	(3,600,000)	(3,600,000)
	Total: Incentives and Assistance	**(1,062,728)**	1,800,000	1,900,000
5.1.04.	**FISHING BOAT BOUNTIES**			
	10. Grants and Subsidies	**658,456**	993,000	993,000
	Total: Fishing Boat Bounties	**658,456**	993,000	993,000
TOTAL:	FISHERIES LOAN BOARD	**1,751,569**	5,095,600	5,195,600
TOTAL:	FISHERIES LOANS AND ASSISTANCE	**1,751,569**	5,095,600	5,195,600

	Actual	Estimates	
		Amended	Original
	$	$	$
INDUSTRY COST AND MARKET INFORMATION			
FISHERIES MONITORING AND ASSESSMENT (FISHING INDUSTRY ADVISORY BOARD)			
CURRENT			
6.1.01. ADMINISTRATION			
01. Salaries	**279,358**	309,100	309,100
03. Transportation and Communications	**66,124**	77,000	80,000
04. Supplies	**11,465**	12,400	6,000
05. Professional Services	**20,177**	19,600	19,600
06. Purchased Services	**56,347**	60,600	64,000
Total: Administration	**433,471**	478,700	478,700
6.1.02. MARKET INFORMATION AND INDUSTRY SERVICES			
05. Professional Services	**30,656**	35,000	35,000
Total: Market Information and Industry Services	**30,656**	35,000	35,000
TOTAL: FISHERIES MONITORING AND ASSESSMENT (FISHING INDUSTRY ADVISORY BOARD)	**464,127**	513,700	513,700
TOTAL: INDUSTRY COST AND MARKET INFORMATION	**464,127**	513,700	513,700
TOTAL: DEPARTMENT	**15,281,339**	21,999,400	20,499,400

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	26,687,000
Supplementary supply	1,500,000
Total grant	28,187,000
Total expenditure (net of transfers)	22,982,547
Balance of grant undrawn and surrendered	5,204,453

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	13,766,470	3,239,443	10,527,027
Capital Account	9,758,044	5,003,732	4,754,312
	23,524,514	8,243,175	15,281,339
Suspense	640	640	—
Totals	23,525,154	8,243,815	15,281,339

R. A. ANDREWS
Deputy Minister
Fisheries

DEPARTMENT OF FOREST RESOURCES AND LANDS

Statement of Expenditure and Related Revenue
for the year ended 31 March 1987

EXECUTIVE AND SUPPORT SERVICES

MINISTER'S OFFICE

		Actual	Estimates	
			Amended	Original
		$	$	$
	CURRENT			
1.1.01.	**MINISTER'S OFFICE**			
	01. Salaries	**156,517**	157,700	129,700
	03. Transportation and Communications	**96,078**	100,000	60,000
	04. Supplies	**10,577**	10,600	3,600
	06. Purchased Services	**3,695**	4,900	3,900
	Total: Minister's Office	**266,867**	273,200	197,200
TOTAL:	MINISTER'S OFFICE	**266,867**	273,200	197,200

GENERAL ADMINISTRATION

		Actual	Estimates	
			Amended	Original
		$	$	$
	CURRENT			
1.2.01.	**EXECUTIVE SUPPORT**			
	01. Salaries	**316,522**	316,800	316,800
	02. Employee Benefits	**750**	750	-
	03. Transportation and Communications	**57,729**	76,500	88,000
	04. Supplies	**1,098**	1,100	1,100
	06. Purchased Services	**13,838**	13,850	13,100
	Total: Executive Support	**389,937**	409,000	419,000

EXECUTIVE AND SUPPORT SERVICES

GENERAL ADMINISTRATION (Cont'd)

CURRENT

	Actual $	Estimates Amended $	 Original $
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**837,085**	852,300	827,300
03. Transportation and Communications	**29,164**	30,800	20,800
04. Supplies	**107,921**	108,500	108,500
05. Professional Services	**95,745**	96,400	96,400
06. Purchased Services	**142,399**	145,500	148,500
07. Property, Furnishings and Equipment	**32,151**	33,000	33,000
	1,244,465	1,266,500	1,234,500
19. Voted in Other Departments:			
Utility Services	**832,818**	937,700	937,700
Building Services	**131,872**	151,300	151,300
General and Program Maintenance	**184,671**	163,500	163,500
Rentals	**362,449**	140,100	140,100
Printing Services	**58,792**	38,600	38,600
	1,570,602	1,431,200	1,431,200
	2,815,067	2,697,700	2,665,700
01. Revenue - Federal	**–**	(26,700)	(26,700)
02. Revenue - Provincial	**(5,328)**	–	–
Total: Administrative Support	**2,809,739**	2,671,000	2,639,000
TOTAL: GENERAL ADMINISTRATION	**3,199,676**	3,080,000	3,058,000
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**3,466,543**	3,353,200	3,255,200

FOREST RESOURCES MANAGEMENT

FOREST MANAGEMENT

CURRENT

	Actual $	Estimates Amended $	Estimates Original $
2.1.01. ADMINISTRATION			
01. Salaries	**263,023**	282,800	282,800
03. Transportation and Communications	**12,931**	13,000	13,000
04. Supplies	**42,857**	44,500	44,500
06. Purchased Services	**37,273**	39,800	39,800
07. Property, Furnishings and Equipment	**30,983**	30,990	28,000
Total: Administration	**387,067**	411,090	408,100
2.1.02. FOREST INVENTORY			
01. Salaries	**703,187**	748,800	748,800
03. Transportation and Communications	**245,572**	331,700	345,700
04. Supplies	**120,544**	145,800	172,300
05. Professional Services	**817,319**	876,500	487,800
06. Purchased Services	**107,470**	158,900	155,900
07. Property, Furnishings and Equipment	**60,200**	60,200	49,000
	2,054,292	2,321,900	1,959,500
01. Revenue - Federal	**(970,294)**	(1,094,300)	(1,094,300)
Total: Forest Inventory	**1,083,998**	1,227,600	865,200

FOREST RESOURCES MANAGEMENT

FOREST MANAGEMENT (Cont'd)

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.1.03.	**REFORESTATION**			
	01. Salaries	**1,355,795**	1,429,500	1,322,500
	03. Transportation and Communications	**22,392**	30,200	34,200
	04. Supplies	**425,096**	430,900	247,900
	05. Professional Services	**4,680**	5,000	–
	06. Purchased Services	**639,705**	1,188,800	1,307,400
	07. Property, Furnishings and Equipment	**98,832**	127,000	12,000
		2,546,500	3,211,400	2,924,000
	01. Revenue - Federal	**(1,666,506)**	(1,693,000)	(1,693,000)
	Total: Reforestation	**879,994**	1,518,400	1,231,000
2.1.04.	**FOREST IMPROVEMENT**			
	01. Salaries	**160,624**	179,100	87,000
	03. Transportation and Communications	**3,165**	7,000	4,000
	04. Supplies	**15,459**	33,400	10,800
	06. Purchased Services	**3,539,233**	3,559,500	3,538,600
		3,718,481	3,779,000	3,640,400
	01. Revenue - Federal	**(2,044,691)**	(2,598,200)	(2,598,200)
	Total: Forest Improvement	**1,673,790**	1,180,800	1,042,200
2.1.05.	**RESEARCH AND DEVELOPMENT**			
	01. Salaries	**224,773**	308,400	343,400
	03. Transportation and Communications	**83,930**	98,000	109,000
	04. Supplies	**51,761**	51,800	73,800
	05. Professional Services	**20,753**	27,500	27,500
	06. Purchased Services	**22,109**	61,200	64,200
	07. Property, Furnishings and Equipment	**17,333**	20,500	14,500
		420,659	567,400	632,400
	01. Revenue - Federal	**(222,310)**	(428,300)	(428,300)
	Total: Research and Development	**198,349**	139,100	204,100

FOREST RESOURCES MANAGEMENT

FOREST MANAGEMENT (Cont'd)

	Actual	Estimates	
		Amended	Original
	$	$	$
CURRENT			
2.1.06. MANAGEMENT PLANNING			
01. Salaries	**1,778,052**	1,964,800	1,964,800
03. Transportation and Communications	**141,815**	194,900	194,900
04. Supplies	**96,330**	133,000	132,900
05. Professional Services	**29,121**	65,000	65,000
06. Purchased Services	**203,095**	258,700	294,400
07. Property, Furnishings and Equipment	**203,593**	205,152	181,900
	2,452,006	2,821,552	2,833,900
01. Revenue - Federal	**(164,486)**	(288,200)	(288,200)
Total: Management Planning	**2,287,520**	2,533,352	2,545,700
CAPITAL			
2.1.07. FORESTRY NURSERY BUILDINGS - DRIE			
07. Property, Furnishings and Equipment	**454,292**	950,000	950,000
01. Revenue - Federal	**-**	(775,000)	(775,000)
Total: Forestry Nursery Buildings - DRIE	**454,292**	175,000	175,000
TOTAL: FOREST MANAGEMENT	**6,965,010**	7,185,342	6,471,300

FOREST RESOURCES MANAGEMENT

FOREST PRODUCTS DEVELOPMENT

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.2.01.	**ADMINISTRATION**			
	01. Salaries	**160,698**	171,900	136,900
	03. Transportation and Communications	**8,098**	17,100	17,100
	04. Supplies	**4,118**	9,600	9,600
	06. Purchased Services	**214**	3,300	3,300
	10. Grants and Subsidies	**77,183**	87,600	87,600
		250,311	289,500	254,500
	01. Revenue - Federal	**-**	(65,600)	(65,600)
	Total: Administration	**250,311**	223,900	188,900
2.2.02.	**INDUSTRY DEVELOPMENT**			
	01. Salaries	**30,565**	33,500	53,500
	03. Transportation and Communications	**11,260**	11,850	25,700
	04. Supplies	**11,492**	13,600	15,500
	05. Professional Services	**8,944**	21,000	36,000
	06. Purchased Services	**4,511**	6,000	6,000
	07. Property, Furnishings and Equipment	**16,802**	16,850	15,000
	09. Allowances and Assistance	**28,875**	28,900	-
		112,449	131,700	151,700
	01. Revenue - Federal	**(209,513)**	(65,000)	(65,000)
	Total: Industry Development	**(97,064)**	66,700	86,700
2.2.03.	**FOREST UTILIZATION**			
	01. Salaries	**167,857**	195,300	195,300
	03. Transportation and Communications	**22,895**	43,000	48,000
	04. Supplies	**27,155**	37,200	32,100
	05. Professional Services	**4,349**	65,900	79,800
	06. Purchased Services	**29,535**	89,800	79,800
	07. Property, Furnishings and Equipment	**19,846**	21,700	17,900
		271,637	452,900	452,900
	01. Revenue - Federal	**(144,899)**	(270,100)	(270,100)
	Total: Forest Utilization	**126,738**	182,800	182,800
TOTAL:	FOREST PRODUCTS DEVELOPMENT	**279,985**	473,400	458,400

FOREST RESOURCES MANAGEMENT

FOREST RESOURCE ROADS

	Actual	Estimates	
		Amended	Original
	$	$	$
CURRENT			
2.3.01. ADMINISTRATION			
01. Salaries	**92,199**	96,000	71,000
03. Transportation and Communications	**16,065**	21,400	21,400
04. Supplies	**2,914**	3,300	3,300
06. Purchased Services	**1,012**	2,000	2,000
07. Property, Furnishings and Equipment	**1,063**	1,200	1,200
Total: Administration	**113,253**	123,900	98,900
2.3.02. RESOURCE ROADS - MAINTENANCE			
01. Salaries	**128,240**	152,700	152,700
03. Transportation and Communications	**44,469**	63,500	63,500
04. Supplies	**70,254**	101,900	126,900
06. Purchased Services	**392,047**	408,400	383,400
07. Property, Furnishings and Equipment	**30,413**	31,100	30,000
Total: Resource Roads - Maintenance	**665,423**	757,600	756,500
CAPITAL			
2.3.03. RESOURCE ROADS - CONSTRUCTION			
01. Salaries	**61,899**	88,900	133,900
07. Property, Furnishings and Equipment	**2,154,789**	2,550,900	2,550,900
	2,216,688	2,639,800	2,684,800
01. Revenue - Federal	**(985,956)**	(1,138,000)	(1,138,000)
Total: Resource Roads - Construction	**1,230,732**	1,501,800	1,546,800
TOTAL: FOREST RESOURCE ROADS	**2,009,408**	2,383,300	2,402,200

FOREST RESOURCES MANAGEMENT

LABOUR INTENSIVE FOREST MANAGEMENT

CURRENT

	Actual $	Estimates Amended $	Estimates Original $
2.4.01. ADMINISTRATION			
01. Salaries	**21,726**	33,600	33,600
03. Transportation and Communications	**850**	900	900
04. Supplies	**357**	500	500
	22,933	35,000	35,000
01. Revenue - Federal	**(29,758)**	(16,700)	(16,700)
Total: Administration	**(6,825)**	18,300	18,300
2.4.02. SITE REHABILITATION			
01. Salaries	**46,637**	49,400	49,400
03. Transportation and Communications	**121**	8,300	8,300
04. Supplies	**120**	1,600	1,600
06. Purchased Services	**45,678**	65,400	65,400
	92,556	124,700	124,700
01. Revenue - Federal	**(155,088)**	(112,500)	(112,500)
02. Revenue - Provincial	**(26,377)**	–	–
Total: Site Rehabilitation	**(88,909)**	12,200	12,200
TOTAL: LABOUR INTENSIVE FOREST MANAGEMENT	**(95,734)**	30,500	30,500

FOREST RESOURCES MANAGEMENT

FOREST PROTECTION

CURRENT

			Estimates	
		Actual	Amended	Original
		$	$	$
2.5.01.	**ADMINISTRATION**			
	01. Salaries	**48,279**	79,500	79,500
	03. Transportation and Communications	**44,974**	56,600	56,600
	04. Supplies	**56,641**	57,750	58,200
	06. Purchased Services	**24,587**	24,600	24,600
	07. Property, Furnishings and Equipment	**28,566**	29,150	26,000
	Total: Administration	**203,047**	247,600	244,900
2.5.02.	**FOREST FIRE SUPPRESSION**			
	01. Salaries	**1,423,233**	1,463,100	933,100
	03. Transportation and Communications	**1,718,899**	2,102,500	474,900
	04. Supplies	**738,235**	783,300	211,000
	05. Professional Services	**1,418**	1,500	-
	06. Purchased Services	**587,383**	591,700	27,400
	07. Property, Furnishings and Equipment	**169,190**	169,300	79,500
	09. Allowances and Assistance	**349**	4,500	4,500
	10. Grants and Subsidies	**7,979**	8,000	8,000
		4,646,686	5,123,900	1,738,400
	19. Voted in Other Departments: Air Services	**2,163,339**	2,279,000	2,279,000
	Total: Forest Fire Suppression	**6,810,025**	7,402,900	4,017,400
2.5.03.	**INSECT CONTROL**			
	01. Salaries	**192,991**	333,900	333,900
	03. Transportation and Communications	**859,467**	1,307,300	1,667,000
	04. Supplies	**79,392**	1,097,000	1,362,000
	05. Professional Services	**90,274**	100,000	100,000
	06. Purchased Services	**29,895**	76,000	78,000
	07. Property, Furnishings and Equipment	**65,894**	67,000	-
		1,317,913	2,981,200	3,540,900
	02. Revenue - Provincial	**(1,276,704)**	(2,360,600)	(2,360,600)
	Total: Insect Control	**41,209**	620,600	1,180,300
2.5.04.	**INSECT AND DISEASE SURVEY**			
	01. Salaries	**147,636**	197,100	197,100
	03. Transportation and Communications	**171,195**	185,000	193,000
	04. Supplies	**7,008**	7,100	7,100
	05. Professional Services	**32,784**	63,500	70,000
	06. Purchased Services	**231**	1,400	11,400
	07. Property, Furnishings and Equipment	**35,074**	38,000	15,000
		393,928	492,100	493,600
	01. Revenue - Federal	**(261,364)**	(325,000)	(325,000)
	Total: Insect and Disease Survey	**132,564**	167,100	168,600

FOREST RESOURCES MANAGEMENT

FOREST PROTECTION (Cont'd)

	Actual	Estimates	
		Amended	Original
	$	$	$
CURRENT			
2.5.05. FOREST POLICY AND PLANNING COORDINATION			
01. Salaries	**294,203**	371,500	451,500
02. Employee Benefits	**45,374**	50,000	50,000
03. Transportation and Communications	**47,305**	67,900	67,900
04. Supplies	**26,938**	57,800	57,800
05. Professional Services	**13,183**	306,000	306,000
06. Purchased Services	**83,433**	91,800	91,800
07. Property, Furnishings and Equipment	**30,065**	35,900	35,900
09. Allowances and Assistance	**27,667**	114,000	114,000
	568,168	1,094,900	1,174,900
01. Revenue - Federal	**(384,266)**	(770,900)	(770,900)
Total: Forest Policy and Planning Coordination	**183,902**	324,000	404,000
CAPITAL			
2.5.06. FOREST PROTECTION EQUIPMENT			
07. Property, Furnishings and Equipment	**74,923**	75,000	75,000
Total: Forest Protection Equipment	**74,923**	75,000	75,000
2.5.07. FOREST PROTECTION BUILDINGS - GANDER			
01. Revenue - Federal	**(432,630)**	-	-
Total: Forest Protection Buildings - Gander	**(432,630)**	-	-
2.5.08. WATER BOMBER FLEET			
07. Property, Furnishings and Equipment	**97,250**	100,000	100,000
Total: Water Bomber Fleet	**97,250**	100,000	100,000
TOTAL: FOREST PROTECTION	**7,110,290**	8,937,200	6,190,200
TOTAL: FOREST RESOURCES MANAGEMENT	**16,268,959**	19,009,742	15,552,600

PROVINCIAL LAND MANAGEMENT

CROWN LAND ADMINISTRATION

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
3.1.01. ADMINISTRATION			
01. Salaries	**108,662**	111,200	111,200
02. Employee Benefits	**1,250**	1,250	500
03. Transportation and Communications	**10,345**	13,450	14,200
04. Supplies	**7,958**	9,400	9,400
05. Professional Services	**5,200**	6,800	6,800
06. Purchased Services	**149**	5,000	9,000
Total: Administration	**133,564**	147,100	151,100
3.1.02. DISPOSITION			
01. Salaries	**856,144**	883,600	941,600
03. Transportation and Communications	**60,541**	74,100	75,600
04. Supplies	**23,508**	30,000	30,000
05. Professional Services	**4,035**	9,000	9,000
06. Purchased Services	**5,826**	10,000	10,000
07. Property, Furnishings and Equipment	**57,266**	59,358	50,500
Total: Disposition	**1,007,320**	1,066,058	1,116,700
3.1.03. RECORDS			
01. Salaries	**160,761**	165,800	165,800
03. Transportation and Communications	**1,171**	1,200	1,200
04. Supplies	**7,588**	8,700	8,700
05. Professional Services	**62,088**	84,700	85,000
06. Purchased Services	**4,289**	4,300	4,000
07. Property, Furnishings and Equipment	**8,326**	12,000	2,000
Total: Records	**244,223**	276,700	266,700
TOTAL: CROWN LAND ADMINISTRATION	**1,385,107**	1,489,858	1,534,500

		Actual	Estimates	
			Amended	Original
		$	$	$
PROVINCIAL LAND MANAGEMENT				
LAND MANAGEMENT				
	CURRENT			
3.2.01.	**LAND USE PLANNING**			
	01. Salaries	**133,501**	140,800	130,800
	03. Transportation and Communications	**9,017**	12,000	14,000
	04. Supplies	**4,318**	6,200	5,200
	05. Professional Services	**1,000**	1,000	–
	06. Purchased Services	**313**	1,400	1,400
	Total: Land Use Planning	**148,149**	161,400	151,400
	CAPITAL			
3.2.02.	**COTTAGE LAND DEVELOPMENT**			
	07. Property, Furnishings and Equipment	**11,576**	59,500	59,500
	02. Revenue - Provincial	**(30,955)**	(59,500)	(59,500)
	Total: Cottage Land Development	**(19,379)**	–	–
TOTAL:	LAND MANAGEMENT	**128,770**	161,400	151,400
MAPPING				
	CURRENT			
3.3.01.	**ADMINISTRATION**			
	01. Salaries	**39,665**	50,500	50,500
	03. Transportation and Communications	**377**	781	1,300
	04. Supplies	**59,937**	60,519	60,000
	06. Purchased Services	**378**	1,000	1,000
	07. Property, Furnishings and Equipment	**13,864**	14,000	14,000
		114,221	126,800	126,800
	02. Revenue - Provincial	**–**	(100,000)	(100,000)
	Total: Administration	**114,221**	26,800	26,800

PROVINCIAL LAND MANAGEMENT

MAPPING (Cont'd)

	Actual $	Estimates Amended $	 Original $
CURRENT			
3.3.02. MAPPING			
01. Salaries	**138,485**	160,500	161,500
02. Employee Benefits	**458**	800	800
03. Transportation and Communications	**4,321**	7,900	8,400
04. Supplies	**5,190**	8,500	8,500
05. Professional Services	**241,148**	251,100	258,600
06. Purchased Services	**8,784**	12,000	25,000
Total: Mapping	**398,386**	440,800	462,800
3.3.03. AIR PHOTO LABORATORY			
01. Salaries	**72,210**	80,300	80,300
02. Employee Benefits	**250**	500	500
03. Transportation and Communications	**336**	1,000	1,000
04. Supplies	**40,117**	50,050	50,700
06. Purchased Services	**10,567**	10,650	10,000
	123,480	142,500	142,500
02. Revenue - Provincial	**(152,251)**	(91,000)	(91,000)
Total: Air Photo Laboratory	**(28,771)**	51,500	51,500
TOTAL: MAPPING	**483,836**	519,100	541,100

PROVINCIAL LAND MANAGEMENT

LANDS SURVEYING

	Actual $	Estimates Amended $	Estimates Original $
CURRENT			
3.4.01. CONTROL AND LEGAL SURVEYS			
01. Salaries	**185,731**	199,200	199,200
02. Employee Benefits	**141**	800	800
03. Transportation and Communications	**47,548**	49,600	33,000
04. Supplies	**15,196**	17,300	18,200
05. Professional Services	**182,186**	182,200	195,000
06. Purchased Services	**2,793**	6,100	9,000
10. Grants and Subsidies	**1,500**	1,500	-
	435,095	456,700	455,200
02. Revenue - Provincial	**(4,800)**	-	-
Total: Control and Legal Surveys	**430,295**	456,700	455,200
TOTAL: LAND SURVEYING	**430,295**	456,700	455,200
TOTAL: PROVINCIAL LAND MANAGEMENT	**2,428,008**	2,627,058	2,682,200
TOTAL: DEPARTMENT	**22,163,510**	24,990,000	21,490,000

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	30,058,400
Supplementary supply	3,500,000
Total grant	33,558,400
Total expenditure (net of transfers)	27,597,745
Balance of grant undrawn and surrendered	5,960,655

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	28,476,957	7,718,635	20,758,322
Capital Account	2,854,729	1,449,541	1,405,188
	31,331,686	9,168,176	22,163,510
Suspense	21,995	21,995	—
Totals	31,353,681	9,190,171	22,163,510

R. D. PETERS
Deputy Minister
Forest Resources and Lands

Statement No. 17

DEPARTMENT OF RURAL, AGRICULTURAL AND NORTHERN DEVELOPMENT
Statement of Expenditure and Related Revenue
for the year ended 31 March 1987

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**147,270**	152,500	92,500
03. Transportation and Communications	**105,528**	106,000	54,000
04. Supplies	**5,486**	5,700	4,700
06. Purchased Services	**14,268**	15,200	5,700
Total: Minister's Office	**272,552**	279,400	156,900
TOTAL: MINISTER'S OFFICE	**272,552**	279,400	156,900
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**341,193**	355,500	370,800
03. Transportation and Communications	**67,779**	88,100	93,400
04. Supplies	**1,192**	2,200	900
06. Purchased Services	**849**	1,600	1,600
Total: Executive Support	**411,013**	447,400	466,700

EXECUTIVE AND SUPPORT SERVICES

GENERAL ADMINISTRATION (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**403,245**	484,000	484,000
02. Employee Benefits	**-**	500	500
03. Transportation and Communications	**16,637**	18,200	11,200
04. Supplies	**9,882**	14,600	14,600
05. Professional Services	**32,409**	39,000	39,000
06. Purchased Services	**21,419**	37,100	40,100
07. Property, Furnishings and Equipment	**38,924**	44,000	44,000
	522,516	637,400	633,400
19. Voted in Other Departments:			
Utility Services	**294,113**	321,600	321,600
Rentals	**26,455**	90,300	90,300
Printing Services	**37,376**	48,200	48,200
	357,944	460,100	460,100
	880,460	1,097,500	1,093,500
01. Revenue - Federal	**(362)**	(3,000)	(3,000)
02. Revenue - Provincial	**(39,000)**	(15,000)	(15,000)
Total: Administrative Support	**841,098**	1,079,500	1,075,500
TOTAL: GENERAL ADMINISTRATION	**1,252,111**	1,526,900	1,542,200
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**1,524,663**	1,806,300	1,699,100

RURAL DEVELOPMENT

REGIONAL DEVELOPMENT

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
2.1.01. ADMINISTRATIVE SUPPORT			
01. Salaries	**102,767**	107,500	107,500
03. Transportation and Communications	**13,591**	14,600	12,600
04. Supplies	**6,324**	9,400	11,400
05. Professional Services	**953**	1,000	1,000
06. Purchased Services	**11,831**	12,000	12,000
07. Property, Furnishings and Equipment	**798**	2,000	2,000
Total: Administrative Support	**136,264**	146,500	146,500
2.1.02. FIELD SERVICES			
01. Salaries	**373,960**	405,000	405,000
03. Transportation and Communications	**60,785**	61,000	54,000
04. Supplies	**19,157**	19,200	15,600
06. Purchased Services	**3,387**	3,400	5,300
07. Property, Furnishings and Equipment	**21,278**	21,300	23,000
Total: Field Services	**478,567**	509,900	502,900
2.1.03. TRAINING			
01. Salaries	**60,024**	60,600	60,600
02. Employee Benefits	**1,991**	2,000	–
03. Transportation and Communications	**109,710**	110,500	110,500
04. Supplies	**2,378**	2,400	2,400
05. Professional Services	**12,035**	13,000	15,000
Total: Training	**186,138**	188,500	188,500

	Actual	Estimates	
		Amended	Original
	$	$	$
RURAL DEVELOPMENT			
REGIONAL DEVELOPMENT (Cont'd)			
CURRENT			
2.1.04. NEWFOUNDLAND AND LABRADOR RURAL DEVELOPMENT COUNCIL			
10. Grants and Subsidies	**200,000**	200,000	200,000
Total: Newfoundland and Labrador Rural Development Council	**200,000**	200,000	200,000
2.1.05. COMMUNITY PROJECTS			
10. Grants and Subsidies	**1,174,999**	1,175,000	1,175,000
Total: Community Projects	**1,174,999**	1,175,000	1,175,000
2.1.07. DEVELOPMENT ASSOCIATIONS			
10. Grants and Subsidies	**1,457,500**	1,457,500	1,457,500
01. Revenue - Federal	**(1,444,250)**	(1,457,500)	(1,457,500)
Total: Development Associations	**13,250**	-	-
TOTAL: REGIONAL DEVELOPMENT	**2,189,218**	2,219,900	2,212,900

		Actual	Estimates	
			Amended	Original
		$	$	$
RURAL DEVELOPMENT				
BUSINESS DEVELOPMENT				
	CURRENT			
2.2.01.	**ADMINISTRATION**			
	01. Salaries	**258,257**	298,100	298,100
	02. Employee Benefits	**1,149**	1,150	1,600
	03. Transportation and Communications	**23,497**	24,083	22,500
	04. Supplies	**5,845**	7,100	8,100
	06. Purchased Services	**3,656**	4,500	4,500
	07. Property, Furnishings and Equipment	**12,867**	12,867	13,000
	Total: Administration	**305,271**	347,800	347,800
2.2.02.	**FIELD SERVICES**			
	01. Salaries	**338,939**	360,100	360,100
	03. Transportation and Communications	**31,151**	35,000	35,000
	04. Supplies	**7,829**	8,200	8,200
	06. Purchased Services	**1,703**	3,800	3,800
	Total: Field Services	**379,622**	407,100	407,100
2.2.03.	**HANDCRAFT DEVELOPMENT**			
	01. Salaries	**115,982**	157,800	157,800
	03. Transportation and Communications	**31,386**	35,000	35,000
	04. Supplies	**1,788**	5,300	5,300
	05. Professional Services	**4,240**	8,000	8,000
	06. Purchased Services	**36,063**	39,500	44,500
	10. Grants and Subsidies	**206,402**	270,000	270,000
		395,861	515,600	520,600
	01. Revenue - Federal	**(90,000)**	(90,000)	(90,000)
	Total: Handcraft Development	**305,861**	425,600	430,600
2.2.04.	**INDUSTRIAL INCENTIVES**			
	10. Grants and Subsidies	**836,738**	890,000	890,000
	01. Revenue - Federal	**(834,119)**	(890,000)	(890,000)
	Total: Industrial Incentives	**2,619**	-	-

RURAL DEVELOPMENT

BUSINESS DEVELOPMENT (Cont'd)

		Actual	Estimates	
			Amended	Original
		$	$	$
	CURRENT			
2.2.05.	**RURAL DEVELOPMENT AUTHORITY**			
	01. Salaries	**44,675**	48,600	48,600
	03. Transportation and Communications	**1,209**	1,500	1,500
	05. Professional Services	**23,658**	25,600	20,600
		69,542	75,700	70,700
	02. Revenue - Provincial	**(353,726)**	(250,000)	(250,000)
	Total: Rural Development Authority	**(284,184)**	(174,300)	(179,300)
	CAPITAL			
2.2.06.	**RURAL DEVELOPMENT AUTHORITY**			
	08. Loans, Advances and Investments	**2,690,046**	2,700,000	2,700,000
	02. Revenue - Provincial	**(1,897,411)**	(2,000,000)	(2,000,000)
	Total: Rural Development Authority	**792,635**	700,000	700,000
TOTAL:	BUSINESS DEVELOPMENT	**1,501,824**	1,706,200	1,706,200

CO-OPERATIVE DEVELOPMENT

		Actual	Amended	Original
	CURRENT			
2.3.01.	**ADMINISTRATION**			
	01. Salaries	**121,161**	132,500	132,500
	02. Employee Benefits	**950**	1,000	800
	03. Transportation and Communications	**18,884**	21,500	19,500
	04. Supplies	**2,526**	4,500	4,500
	05. Professional Services	**67,968**	88,000	85,000
	07. Property, Furnishings and Equipment	**912**	1,300	1,500
		212,401	248,800	243,800
	01. Revenue - Federal	**(22,500)**	(35,000)	(35,000)
	02. Revenue - Provincial	**(136)**	(1,000)	(1,000)
	Total: Administration	**189,765**	212,800	207,800

RURAL DEVELOPMENT

CO-OPERATIVE DEVELOPMENT (Cont'd)

CURRENT

	Actual	Estimates Amended	Estimates Original
	$	$	$
2.3.02. FIELD SERVICES			
01. Salaries	**131,207**	145,300	145,300
02. Employee Benefits	**466**	600	600
03. Transportation and Communications	**22,189**	23,700	30,700
Total: Field Services	**153,862**	169,600	176,600
2.3.03. CO-OPERATIVES			
10. Grants and Subsidies	**185,000**	185,000	185,000
Total: Co-operatives	**185,000**	185,000	185,000
TOTAL: CO-OPERATIVE DEVELOPMENT	**528,627**	567,400	569,400

PROGRAM RESEARCH AND ANALYSIS

CURRENT

	Actual	Estimates Amended	Estimates Original
	$	$	$
2.4.01. ADMINISTRATION			
01. Salaries	**64,844**	65,300	62,300
02. Employee Benefits	**97**	100	900
03. Transportation and Communications	**5,169**	10,500	15,000
04. Supplies	**791**	900	600
Total: Administration	**70,901**	76,800	78,800

RURAL DEVELOPMENT

PROGRAM RESEARCH AND ANALYSIS (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
2.4.02. POLICY AND PROGRAM DEVELOPMENT			
01. Salaries	**128,629**	187,700	237,700
02. Employee Benefits	**425**	1,500	1,500
03. Transportation and Communications	**35,912**	37,800	31,800
04. Supplies	**692**	1,000	1,500
05. Professional Services	**984**	1,500	12,500
06. Purchased Services	**894**	1,000	500
10. Grants and Subsidies	**74,576**	76,000	66,000
Total: Policy and Program Development	**242,112**	306,500	351,500
TOTAL: PROGRAM RESEARCH AND ANALYSIS	**313,013**	383,300	430,300
TOTAL: RURAL DEVELOPMENT	**4,532,682**	4,876,800	4,918,800

AGRICULTURAL DEVELOPMENT

SOIL AND LAND MANAGEMENT

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
3.1.01. ADMINISTRATION AND CARTOGRAPHY			
01. Salaries	**130,616**	138,900	138,900
02. Employee Benefits	**53**	200	200
03. Transportation and Communications	**8,831**	9,500	8,500
04. Supplies	**8,886**	13,000	12,000
05. Professional Services	–	6,000	12,000
06. Purchased Services	**4,358**	4,900	4,900
07. Property, Furnishings and Equipment	**76**	300	300
	152,820	172,800	176,800
19. Voted in Other Departments:			
Utility Services	**204,100**	236,000	236,000
Building Services	**30,752**	37,600	37,600
General and Program Maintenance	**76,277**	33,000	33,000
Rentals	**72,238**	15,600	15,600
	383,367	322,200	322,200
Total: Administration and Cartography	**536,187**	495,000	499,000

AGRICULTURAL DEVELOPMENT

SOIL AND LAND MANAGEMENT (Cont'd)

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
3.1.02.	**SOIL AND LAND SURVEYS**			
	01. Salaries	**367,665**	405,900	465,900
	02. Employee Benefits	**312**	1,000	1,000
	03. Transportation and Communications	**16,800**	19,000	26,800
	04. Supplies	**10,704**	13,300	13,300
	05. Professional Services	**9,061**	10,000	10,000
	06. Purchased Services	**2,265**	6,300	6,300
	07. Property, Furnishings and Equipment	**54,286**	54,300	48,500
	10. Grants and Subsidies	**5,396**	10,000	10,000
	Total: Soil and Land Surveys	**466,489**	519,800	581,800
3.1.03.	**FARM ACCESS ROADS**			
	01. Salaries	**51,255**	51,600	41,600
	02. Employee Benefits	**–**	200	200
	03. Transportation and Communications	**7,724**	8,900	8,000
	04. Supplies	**7,400**	7,500	4,700
	06. Purchased Services	**72,497**	72,700	76,400
	07. Property, Furnishings and Equipment	**17,917**	18,000	18,000
	Total: Farm Access Roads	**156,793**	158,900	148,900
3.1.04.	**LAND FERTILITY**			
	01. Salaries	**87,455**	91,100	76,100
	02. Employee Benefits	**–**	200	200
	03. Transportation and Communications	**3,194**	4,000	3,000
	04. Supplies	**575,628**	577,900	479,400
	06. Purchased Services	**932**	1,300	4,800
		667,209	674,500	563,500
	02. Revenue - Provincial	**(121,720)**	(5,000)	(5,000)
	Total: Land Fertility	**545,489**	669,500	558,500

AGRICULTURAL DEVELOPMENT

SOIL AND LAND MANAGEMENT (Cont'd)

CAPITAL

	Actual	Estimates Amended	Estimates Original
	$	$	$
3.1.05. LAND DEVELOPMENT			
07. Property, Furnishings and Equipment	**405,321**	406,000	-
10. Grants and Subsidies	**128,500**	152,000	700,000
Total: Land Development	**533,821**	558,000	700,000
TOTAL: SOIL AND LAND MANAGEMENT	**2,238,779**	2,401,200	2,488,200

PRODUCTION AND MARKETING

CURRENT

	Actual	Estimates Amended	Estimates Original
	$	$	$
3.2.01. ADMINISTRATION			
01. Salaries	**156,590**	177,800	177,800
03. Transportation and Communications	**9,317**	9,600	9,600
04. Supplies	**1,029**	1,300	800
05. Professional Services	**-**	37,000	40,000
Total: Administration	**166,936**	225,700	228,200
3.2.02. MARKET DEVELOPMENT			
01. Salaries	**30,132**	36,300	36,300
03. Transportation and Communications	**7,162**	7,800	7,800
06. Purchased Services	**1,629**	4,000	4,000
10. Grants and Subsidies	**7,369**	11,200	11,200
Total: Market Development	**46,292**	59,300	59,300

		Estimates	
	Actual	Amended	Original
	$	$	$
AGRICULTURAL DEVELOPMENT			
PRODUCTION AND MARKETING (Cont'd)			
CURRENT			
3.2.03. MARKETING BOARD			
01. Salaries	**92,892**	98,300	93,300
02. Employee Benefits	**40**	50	700
03. Transportation and Communications	**16,018**	17,350	13,500
04. Supplies	**4,996**	5,300	6,400
05. Professional Services	**13,963**	15,000	10,000
06. Purchased Services	**1,286**	1,400	1,500
09. Allowances and Assistance	**–**	–	3,000
Total: Marketing Board	**129,195**	137,400	128,400
3.2.04. PRODUCTION SUBSIDIES			
10. Grants and Subsidies	**1,325,000**	1,325,000	1,675,000
Total: Production Subsidies	**1,325,000**	1,325.000	1,675,000
CAPITAL			
3.2.05. TECHNOLOGY INNOVATION			
10. Grants and Subsidies	**–**	–	100,000
	–	–	100,000
02. Revenue - Provincial	**(12,664)**	–	–
Total: Technology Innovation	**(12,664)**	–	100,000
TOTAL: PRODUCTION AND MARKETING	**1,654,759**	1,747,400	2,190,900
FARM BUSINESS AND EVALUATION			
CURRENT			
3.3.01. ADMINISTRATION			
01. Salaries	**66,389**	71,600	55,100
03. Transportation and Communications	**8,443**	11,000	6,900
04. Supplies	**298**	300	300
Total: Administration	**75,130**	82,900	62,300

AGRICULTURAL DEVELOPMENT

FARM BUSINESS AND EVALUATION (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
3.3.02. STATISTICS AND ECONOMICS			
01. Salaries	**25,834**	56,200	59,200
03. Transportation and Communications	**6,666**	6,900	6,900
04. Supplies	**2,103**	2,400	2,400
05. Professional Services	**902**	28,000	28,000
Total: Statistics and Economics	**35,505**	93,500	96,500
3.3.03. CROP AND LIVESTOCK INSURANCE			
01. Salaries	**51,225**	61,700	61,700
03. Transportation and Communications	**11,484**	12,500	12,500
04. Supplies	**5,076**	7,400	7,400
06. Purchased Services	**1,285**	3,100	3,100
10. Grants and Subsidies	**4,373**	8,600	29,000
	73,443	93,300	113,700
01. Revenue - Federal	**(56,599)**	(50,000)	(50,000)
Total: Crop and Livestock Insurance	**16,844**	43,300	63,700
3.3.04. FINANCIAL ASSISTANCE TO ORGANIZATIONS			
10. Grants and Subsidies	**164,047**	272,000	272,000
Total: Financial Assistance to Organizations	**164,047**	272,000	272,000
3.3.05. FARM DEVELOPMENT LOAN BOARD			
01. Salaries	**49,085**	50,000	50,000
03. Transportation and Communications	**8,692**	9,000	4,000
05. Professional Services	**13,953**	25,600	30,600
07. Property, Furnishings and Equipment	**16,294**	16,300	–
Total: Farm Development Loan Board	**88,024**	100,900	84,600

	Actual	Estimates	
		Amended	Original
	$	$	$
AGRICULTURAL DEVELOPMENT			
FARM BUSINESS AND EVALUATION (Cont'd)			
CAPITAL			
3.3.06. FARM DEVELOPMENT GRANTS			
10. Grants and Subsidies	**854,746**	862,000	470,000
Total: Farm Development Grants	**854,746**	862,000	470,000
3.3.07. FARM DEVELOPMENT LOAN BOARD			
08. Loans, Advances and Investments	**1,400,000**	1,400,000	1,400,000
02. Revenue - Provincial	**(1,926,790)**	(900,000)	(900,000)
Total: Farm Development Loan Board	**(526,790)**	500,000	500,000
TOTAL: FARM BUSINESS AND EVALUATION	**707,506**	1,954,600	1,549,100
NEWFOUNDLAND FARM PRODUCTS CORPORATION			
CURRENT			
3.4.01. OPERATIONS			
10. Grants and Subsidies	**2,280,000**	2,280,000	1,780,000
Total: Operations	**2,280,000**	2,280,000	1,780,000
CAPITAL			
3.4.02. CONSTRUCTION AND ALTERATIONS			
10. Grants and Subsidies	**282,000**	282,000	282,000
Total: Construction and Alterations	**282,000**	282,000	282,000
TOTAL: NEWFOUNDLAND FARM PRODUCTS CORPORATION	**2,562,000**	2,562,000	2,062,000

AGRICULTURAL DEVELOPMENT

EXTENSION AND VETERINARY SERVICES

CURRENT

			Estimates	
		Actual	Amended	Original
		$	$	$
3.5.01.	**ADMINISTRATIVE SUPPORT**			
	01. Salaries	**163,677**	166,200	156,200
	02. Employee Benefits	**1,069**	1,100	300
	03. Transportation and Communications	**7,194**	9,700	10,500
	04. Supplies	**407**	500	500
	Total: Administrative Support	**172,347**	177,500	167,500
3.5.02.	**SUPPORT SERVICES**			
	01. Salaries	**765,016**	929,000	929,000
	03. Transportation and Communications	**78,455**	80,500	74,000
	04. Supplies	**112,225**	148,200	163,200
	06. Purchased Services	**12,373**	14,400	12,000
	07. Property, Furnishings and Equipment	**53,544**	54,100	50,000
	10. Grants and Subsidies	**–**	1,500	1,500
	Total: Support Services	**1,021,613**	1,227,700	1,229,700
3.5.03.	**FRUIT AND VEGETABLE PRODUCTION**			
	01. Salaries	**325,876**	384,300	384,300
	03. Transportation and Communications	**35,150**	39,700	39,700
	04. Supplies	**43,111**	61,100	74,000
	06. Purchased Services	**11,358**	15,300	18,000
	07. Property, Furnishings and Equipment	**30,713**	32,000	16,400
	10. Grants and Subsidies	**1,000**	5,600	5,600
		447,208	538,000	538,000
	01. Revenue - Federal	**(8,957)**	(19,800)	(19,800)
	02. Revenue - Provincial	**(4,500)**	(7,000)	(7,000)
	Total: Fruit and Vegetable Production	**433,751**	511,200	511,200

AGRICULTURAL DEVELOPMENT

EXTENSION AND VETERINARY SERVICES (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
3.5.04. HOG PRODUCTION			
01. Salaries	**449,577**	509,600	509,600
03. Transportation and Communications	**16,860**	25,000	25,000
04. Supplies	**318,778**	497,200	497,200
05. Professional Services	**36,503**	39,000	39,000
06. Purchased Services	**22,946**	34,000	34,400
07. Property, Furnishings and Equipment	**12,986**	13,400	15,000
	857,650	1,118,200	1,120,200
02. Revenue - Provincial	**(366,621)**	(450,000)	(450,000)
Total: Hog Production	**491,029**	668,200	670,200
3.5.05. LIVESTOCK AND POULTRY SERVICES			
01. Salaries	**165,036**	193,700	193,700
03. Transportation and Communications	**25,283**	27,100	27,100
04. Supplies	**41,034**	44,900	36,400
06. Purchased Services	**5,644**	8,400	10,300
07. Property, Furnishings and Equipment	**26,702**	26,900	25,000
10. Grants and Subsidies	**109,800**	109,800	123,000
	373,499	410,800	415,500
02. Revenue - Provincial	**(7,883)**	(10,000)	(10,000)
Total: Livestock and Poultry Services	**365,616**	400,800	405,500
3.5.06. ANIMAL HEALTH			
01. Salaries	**517,272**	561,700	561,700
02. Employee Benefits	**250**	2,000	2,000
03. Transportation and Communications	**30,326**	36,000	31,000
04. Supplies	**160,817**	185,000	185,000
05. Professional Services	**6,780**	28,700	35,000
06. Purchased Services	**13,855**	19,500	19,500
07. Property, Furnishings and Equipment	**40,576**	41,300	40,000
	769,876	874,200	874,200
02. Revenue - Provincial	**(176,333)**	(200,000)	(200,000)
Total: Animal Health	**593,543**	674,200	674,200
3.5.07. REGIONAL PASTURES			
04. Supplies	**9,861**	11,500	-
10. Grants and Subsidies	**232,790**	233,500	250,000
Total: Regional Pastures	**242,651**	245,000	250,000

DEPARTMENT OF RURAL, AGRICULTURAL AND NORTHERN DEVELOPMENT (Continued)

AGRICULTURAL DEVELOPMENT

EXTENSION AND VETERINARY SERVICES (Cont'd)

	Actual $	Estimates Amended $	 Original $
CURRENT			
3.5.08. FARM TRAINING PROGRAMS			
01. Salaries	**29,670**	39,100	30,300
03. Transportation and Communications	**1,434**	2,000	2,000
04. Supplies	**6,776**	7,000	7,000
09. Allowances and Assistance	**34,545**	40,200	36,000
	72,425	88,300	75,300
02. Revenue - Provincial	**(1,101)**	(800)	(800)
Total: Farm Training Programs	**71,324**	87,500	74,500
CAPITAL			
3.5.09. VETERINARY COLLEGE - P.E.I.			
10. Grants and Subsidies	**498,383**	616,200	616,200
Total: Veterinary College - P.E.I.	**498,383**	616,200	616,200
TOTAL: EXTENSION AND VETERINARY SERVICES	**3,890,257**	4,608,300	4,599,000

AGRICULTURAL PLANNING

	Actual $	Estimates Amended $	 Original $
CURRENT			
3.6.01. ADMINISTRATION			
01. Salaries	**20,586**	22,200	22,200
03. Transportation and Communications	**225**	500	500
04. Supplies	**29,876**	32,600	54,600
05. Professional Services	**5,000**	5,000	-
	55,687	60,300	77,300
02. Revenue - Provincial	**(7,454)**	(36,000)	(36,000)
Total: Administration	**48,233**	24,300	41,300
TOTAL: AGRICULTURAL PLANNING	**48,233**	24,300	41,300
TOTAL: AGRICULTURAL DEVELOPMENT	**11,101,534**	13,297,800	12,930,500

NORTHERN DEVELOPMENT

LABRADOR OPERATIONS

CURRENT

			Estimates	
		Actual	Amended	Original
		$	$	$
4.1.01.	**ADMINISTRATION**			
	01. Salaries	**256,173**	377,600	377,600
	03. Transportation and Communications	**217,652**	231,600	206,600
	04. Supplies	**14,293**	16,500	11,500
	05. Professional Services	**12,301**	14,000	13,000
	06. Purchased Services	**18,536**	26,000	25,000
	07. Property, Furnishings and Equipment	**36,928**	37,500	25,500
		555,883	703,200	659,200
	19. Voted in Other Departments: Rentals	**6,484**	1,800	1,800
		562,367	705,000	661,000
	01. Revenue - Federal	**(28,768)**	(36,300)	(36,300)
	Total: Administration	**533,599**	668,700	624,700
4.1.02.	**DEPOT OPERATIONS**			
	01. Salaries	**727,327**	751,700	751,700
	03. Transportation and Communications	**105,309**	142,500	142,500
	04. Supplies	**2,404,429**	2,622,000	3,000,000
	06. Purchased Services	**352,423**	412,500	424,000
	07. Property, Furnishings and Equipment	**10,517**	11,500	-
		3,600,005	3,940,200	4,318,200
	01. Revenue - Federal	**-**	(5,000)	(5,000)
	02. Revenue - Provincial	**(3,467,146)**	(4,171,000)	(4,171,000)
	Total: Depot Operations	**132,859**	(235,800)	142,200

	Actual	Estimates	
		Amended	Original
	$	$	$
NORTHERN DEVELOPMENT			
LABRADOR OPERATIONS (Cont'd)			
CAPITAL			
4.1.03. DEPOT BUILDINGS			
07. Property, Furnishings and Equipment	**130,807**	750,000	750,000
01. Revenue - Federal	**(282,980)**	-	-
Total: Depot Buildings	**(152,173)**	750,000	750,000
TOTAL: LABRADOR OPERATIONS	**514,285**	1,182,900	1,516,900
ASSISTANCE TO NATIVE PEOPLES			
CURRENT			
4.2.01. COMMUNITY DEVELOPMENT			
10. Grants and Subsidies	**1,379,485**	2,270,000	2,360,000
01. Revenue - Federal	**(1,825,456)**	(2,292,500)	(2,292,500)
Total: Community Development	**(445,971)**	(22,500)	67,500
4.2.02. HOUSING ASSISTANCE			
10. Grants and Subsidies	**1,516,766**	2,660,000	2,800,000
01. Revenue - Federal	**(1,824,329)**	(2,800,000)	(2,800,000)
Total: Housing Assistance	**(307,563)**	(140,000)	-
4.2.03. ECONOMIC DEVELOPMENT			
10. Grants and Subsidies	**254,850**	266,500	135,000
01. Revenue - Federal	**(187,425)**	(68,000)	(68,000)
Total: Economic Development	**67,425**	198,500	67,000

NORTHERN DEVELOPMENT

ASSISTANCE TO NATIVE PEOPLES (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
4.2.04. CORE FUNDING			
10. Grants and Subsidies	312,086	400,000	400,000
01. Revenue - Federal	(561,447)	(400,000)	(400,000)
Total: Core Funding	(249,361)	-	-
4.2.05. RECREATIONAL FUNDING			
10. Grants and Subsidies	56,229	160,000	160,000
01. Revenue - Federal	(80,367)	(160,000)	(160,000)
Total: Recreational Funding	(24,138)	-	-
4.2.06. NATIVE EMPLOYMENT			
10. Grants and Subsidies	84,840	100,000	100,000
01. Revenue - Federal	(38,000)	(100,000)	(100,000)
Total: Native Employment	46,840	-	-
4.2.07. MAINTENANCE OF STUDENTS			
09. Allowances and Assistance	76,956	200,000	200,000
01. Revenue - Federal	(76,000)	(200,000)	(200,000)
Total: Maintenance of Students	956	-	-
TOTAL: ASSISTANCE TO NATIVE PEOPLES	(911,812)	36,000	134,500
TOTAL: NORTHERN DEVELOPMENT	(397,527)	1,218,900	1,651,400
TOTAL: DEPARTMENT	16,761,352	21,199,800	21,199,800

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	37,068,600
Supplementary supply	—
Total grant	37,068,600
Total expenditure (net of transfers)	31,757,601
Balance of grant undrawn and surrendered	5,310,999

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	26,115,593	11,624,199	14,491,394
Capital Account	6,389,803	4,119,845	2,269,958
Totals	32,505,396	15,744,044	16,761,352

H. STONE
Deputy Minister (Acting)
Rural, Agricultural and Northern Development

DEPARTMENT OF TRANSPORTATION
Statement of Expenditure and Related Revenue for the year ended 31 March 1987

EXECUTIVE AND SUPPORT SERVICES

MINISTER'S OFFICE

	Actual	Estimates	
		Amended	Original
	$	$	$
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**117,714**	135,000	135,000
03. Transportation and Communications	**93,516**	100,000	40,000
04. Supplies	**2,444**	3,600	3,600
06. Purchased Services	**10,361**	10,900	3,900
Total: Minister's Office	**224,035**	249,500	182,500
TOTAL: MINISTER'S OFFICE	**224,035**	249,500	182,500

GENERAL ADMINISTRATION

	Actual	Amended	Original
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**311,054**	316,500	316,500
02. Employee Benefits	**1,049**	1,050	1,000
03. Transportation and Communications	**21,316**	22,750	42,800
04. Supplies	**545**	700	700
06. Purchased Services	**437**	1,500	1,500
Total: Executive Support	**334,401**	342,500	362,500

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
GENERAL ADMINISTRATION (Cont'd)			
CURRENT			
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**583,834**	658,700	658,700
02. Employee Benefits	**920**	1,000	1,000
03. Transportation and Communications	**50,868**	68,000	72,000
04. Supplies	**23,519**	24,500	72,500
05. Professional Services	**146,628**	147,000	147,000
06. Purchased Services	**55,849**	66,600	71,600
07. Property, Furnishings and Equipment	**56,858**	57,000	40,000
10. Grants and Subsidies	**196,125**	203,000	203,000
	1,114,601	1,225,800	1,265,800
19. Voted in Other Departments:			
Utility Services	**702,375**	840,000	840,000
Rentals	**49,731**	27,600	27,600
Printing Services	**213,039**	109,100	109,100
	965,145	976,700	976,700
Total: Administrative Support	**2,079,746**	2,202,500	2,242,500
1.2.03. POLICY DEVELOPMENT AND PLANNING			
01. Salaries	**114,056**	135,100	135,100
02. Employee Benefits	**-**	500	500
03. Transportation and Communications	**20,766**	25,500	25,500
04. Supplies	**1,775**	2,000	2,000
05. Professional Services	**2,054**	26,000	162,000
06. Purchased Services	**275**	500	500
10. Grants and Subsidies	**126,608**	127,000	127,000
	265,534	316,600	452,600
01. Revenue - Federal	**-**	(75,000)	(75,000)
Total: Policy Development and Planning	**265,534**	241,600	377,600
TOTAL: GENERAL ADMINISTRATION	**2,679,681**	2,786,600	2,982,600
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**2,903,716**	3,036,100	3,165,100

MAINTENANCE

ADMINISTRATIVE AND SUPPORT SERVICES

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
2.1.01. ADMINISTRATION			
01. Salaries	**6,048,407**	6,102,500	6,102,500
02. Employee Benefits	**–**	500	500
03. Transportation and Communications	**116,302**	116,900	111,200
04. Supplies	**6,796**	8,500	8,500
05. Professional Services	**166,909**	169,000	219,000
06. Purchased Services	**1,080**	1,100	1,500
09. Allowances and Assistance	**695**	700	–
10. Grants and Subsidies	**59,676**	94,100	84,100
	6,399,865	6,493,300	6,527,300
19. Voted in Other Departments:			
Utility Services	**920,799**	1,200,500	1,200,500
Building Services	**57,099**	64,700	64,700
General and Program Maintenance	**323,025**	277,900	277,900
Rentals	**20,860**	22,700	22,700
	1,321,783	1,565,800	1,565,800
Total: Administration	**7,721,648**	8,059,100	8,093,100
2.1.02. SUPPORT SERVICES			
01. Salaries	**2,003,458**	2,167,400	2,167,400
03. Transportation and Communications	**171,810**	211,300	207,500
04. Supplies	**215,017**	230,600	234,400
05. Professional Services	**10,158**	17,000	17,000
06. Purchased Services	**1,039**	5,600	18,600
Total: Support Services	**2,401,482**	2,631,900	2,644,900

MAINTENANCE

ADMINISTRATIVE AND SUPPORT SERVICES (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
2.1.03. TRAFFIC ENGINEERING			
01. Salaries	**129,735**	140,500	140,500
03. Transportation and Communications	**4,286**	7,400	7,400
04. Supplies	**22,658**	34,000	34,000
06. Purchased Services	**17,024**	30,000	30,000
Total: Traffic Engineering	**173,703**	211,900	211,900
2.1.04. SERVICES TO OTHER GOVERNMENTS, DEPARTMENTS AND AGENCIES			
01. Salaries	**285,298**	285,400	245,900
04. Supplies	**1,503,720**	2,046,500	1,900,000
06. Purchased Services	**50,194**	560,000	550,000
	1,839,212	2,891,900	2,695,900
02. Revenue - Provincial	**(2,040,506)**	(2,894,000)	(2,894,000)
Total: Services to Other Governments, Departments and Agencies	**(201,294)**	(2,100)	(198,100)
2.1.05. VEHICLE FLEET MANAGEMENT			
01. Salaries	**43,302**	51,100	51,100
03. Transportation and Communications	**2,927**	4,200	4,200
04. Supplies	**1,517**	2,500	2,500
05. Professional Services	**43,182**	43,200	36,000
06. Purchased Services	**511,778**	512,800	470,000
Total: Vehicle Fleet Management	**602,706**	613,800	563,800
TOTAL: ADMINISTRATIVE AND SUPPORT SERVICES	**10,698,245**	11,514,600	11,315,600

MAINTENANCE

HIGHWAYS

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.2.01.	**MAINTENANCE AND REPAIRS**			
	01. Salaries	**6,477,172**	6,495,100	7,217,800
	03. Transportation and Communications	**116,614**	117,000	120,000
	04. Supplies	**4,648,926**	4,781,900	5,050,000
	06. Purchased Services	**705,212**	720,000	565,000
	07. Property, Furnishings and Equipment	**26,996**	27,000	10,000
	09. Allowances and Assistance	**193,735**	195,200	80,000
		12,168,655	12,336,200	13,042,800
	02. Revenue - Provincial	**-**	(55,000)	(55,000)
	Total: Maintenance and Repairs	**12,168,655**	12,281,200	12,987,800
2.2.02.	**SNOW AND ICE CONTROL**			
	01. Salaries	**9,447,359**	9,580,900	8,166,900
	02. Employee Benefits	**156**	200	-
	03. Transportation and Communications	**65,463**	65,600	36,300
	04. Supplies	**6,843,934**	6,928,800	6,303,800
	06. Purchased Services	**4,518,785**	4,520,000	2,150,000
		20,875,697	21,095,500	16,657,000
	02. Revenue - Provincial	**(440,245)**	(300,000)	(300,000)
	Total: Snow and Ice Control	**20,435,452**	20,795,500	16,357,000
2.2.03.	**OTHER MAINTENANCE**			
	01. Salaries	**52,371**	79,600	79,600
	04. Supplies	**23,410**	42,000	42,000
	06. Purchased Services	**662,342**	704,000	684,000
	Total: Other Maintenance	**738,123**	825,600	805,600
2.2.04.	**SIGNS**			
	01. Salaries	**245,948**	327,500	327,500
	03. Transportation and Communications	**1,833**	4,000	4,000
	04. Supplies	**275,372**	398,300	398,300
	07. Property, Furnishings and Equipment	**19,615**	36,000	36,000
	Total: Signs	**542,768**	765,800	765,800

MAINTENANCE

HIGHWAYS (Cont'd)

		Actual	Estimates	
			Amended	Original
		$	$	$
	CAPITAL			
2.2.05.	**SALT STORAGE SHEDS**			
	01. Salaries	**19,962**	21,000	3,000
	03. Transportation and Communications	**671**	1,000	1,000
	04. Supplies	**42,795**	49,000	66,000
	06. Purchased Services	**37,500**	38,000	39,000
	Total: Salt Storage Sheds	**100,928**	109,000	109,000
2.2.06.	**ALTERATIONS TO EXISTING FACILITIES - DEPOTS**			
	19. Voted in Other Departments	**263,606**	236,000	236,000
	Total: Alterations to Existing Facilities - Depots	**263,606**	236,000	236,000
2.2.07.	**DEVELOPMENT OF NEW FACILITIES - DEPOTS**			
	19. Voted in Other Departments	**3,923,151**	4,152,000	4,152,000
	Total: Development of New Facilities - Depots	**3,923,151**	4,152,000	4,152,000
TOTAL:	HIGHWAYS	**38,172,683**	39,165,100	35,413,200

HIGHWAY EQUIPMENT

		Actual	Amended	Original
	CURRENT			
2.3.01.	**ADMINISTRATION**			
	01. Salaries	**1,163,752**	1,163,900	1,140,900
	03. Transportation and Communications	**11,342**	16,000	12,000
	Total: Administration	**1,175,094**	1,179,900	1,152,900

MAINTENANCE

HIGHWAY EQUIPMENT (Cont'd)

			Estimates	
		Actual	Amended	Original
		$	$	$
	CURRENT			
2.3.02.	**SHOP SERVICES**			
	01. Salaries	**583,183**	610,100	610,100
	03. Transportation and Communications	**7,140**	7,700	6,200
	04. Supplies	**232,508**	245,100	246,600
	Total: Shop Services	**822,831**	862,900	862,900
2.3.03.	**MAINTENANCE OF EQUIPMENT**			
	01. Salaries	**4,755,239**	4,807,900	4,940,900
	03. Transportation and Communications	**44,908**	46,100	36,100
	04. Supplies	**9,983,712**	10,657,000	11,400,000
	06. Purchased Services	**1,872,281**	1,886,000	1,170,000
	Total: Maintenance of Equipment	**16,656,140**	17,397,000	17,547,000
	CAPITAL			
2.3.04.	**VEHICLES AND EQUIPMENT**			
	07. Property, Furnishings and Equipment	**4,882,761**	5,000,000	5,000,000
	02. Revenue - Provincial	**(203,461)**	(200,000)	(200,000)
	Total: Vehicles and Equipment	**4,679,300**	4,800,000	4,800,000
TOTAL:	HIGHWAY EQUIPMENT	**23,333,365**	24,239,800	24,362,800
TOTAL:	MAINTENANCE	**72,204,293**	74,919,500	71,091,600

CONSTRUCTION

PLANNING AND SUPPORT SERVICES

CAPITAL

		Actual	Estimates	
			Amended	Original
		$	$	$
3.1.01.	**ADMINISTRATIVE SUPPORT**			
	01. Salaries	**4,842,535**	4,921,700	4,921,700
	02. Employee Benefits	**3,025**	5,000	5,000
	03. Transportation and Communications	**6,104**	35,000	35,000
	04. Supplies	**90,141**	96,300	100,000
	06. Purchased Services	**19,922**	20,000	20,000
	07. Property, Furnishings and Equipment	**3,616**	3,700	-
		4,965,343	5,081,700	5,081,700
	48. Recharged to Capital Projects	**(3,646,811)**	(3,711,300)	(3,711,300)
	Total: Administrative Support	**1,318,532**	1,370,400	1,370,400
3.1.02.	**PLANNING AND RESEARCH**			
	01. Salaries	**128,510**	131,700	131,700
	02. Employee Benefits	**860**	860	-
	03. Transportation and Communications	**6,215**	6,240	10,000
	04. Supplies	**833**	850	1,300
	05. Professional Services	**96,878**	96,900	70,000
	09. Allowances and Assistance	**4,050**	4,050	-
	10. Grants and Subsidies	**-**	-	6,000
	Total: Planning and Research	**237,346**	240,600	219,000
3.1.03.	**SOILS AND PAVING**			
	01. Salaries	**515,343**	621,000	621,000
	03. Transportation and Communications	**6,339**	6,500	6,500
	04. Supplies	**6,977**	7,000	7,000
		528,659	634,500	634,500
	48. Recharged to Capital Projects	**(225,161)**	(280,700)	(280,700)
	Total: Soils and Paving	**303,498**	353,800	353,800

CONSTRUCTION

PLANNING AND SUPPORT SERVICES (Cont'd)

		Actual	Estimates	
			Amended	Original
		$	$	$
	CAPITAL			
3.1.04.	**HIGHWAY DESIGN**			
	01. Salaries	**713,695**	840,800	840,800
	02. Employee Benefits	**1,770**	2,000	2,000
	03. Transportation and Communications	**17,352**	18,000	18,000
	04. Supplies	**81,816**	84,300	88,000
	06. Purchased Services	**32,342**	35,000	35,000
	07. Property, Furnishings and Equipment	**3,616**	3,700	-
	10. Grants and Subsidies	**400**	400	400
		850,991	984,200	984,200
	48. Recharged to Capital Projects	-	(70,000)	(70,000)
	Total: Highway Design	**850,991**	914,200	914,200
3.1.05.	**PRE-ENGINEERING**			
	03. Transportation and Communications	**63,722**	102,300	132,300
	04. Supplies	**5,904**	30,000	50,000
	06. Purchased Services	**33,906**	68,000	18,000
		103,532	200,300	200,300
	19. Voted in Other Divisions	**206,368**	400,000	400,000
	Total: Pre-Engineering	**309,900**	600,300	600,300
TOTAL:	PLANNING AND SUPPORT SERVICES	**3,020,267**	3,479,300	3,457,700

ROADS AND BRIDGES

		Actual	Amended	Original
	CAPITAL			
3.2.01.	**HIGHWAY DEVELOPMENT - DRIE**			
	01. Revenue - Federal	**(32,539)**	-	-
	Total: Highway Development - DRIE	**(32,539)**	-	-

CONSTRUCTION

ROADS AND BRIDGES (Cont'd)

CAPITAL

		Actual	Estimates	
			Amended	Original
		$	$	$
3.2.02.	**IMPROVEMENT AND CONSTRUCTION - ROADS**			
	01. Salaries	97,479	101,000	30,000
	03. Transportation and Communications	195,371	204,000	300,000
	04. Supplies	1,862,634	2,003,200	3,200,000
	05. Professional Services	2,407	5,000	120,000
	06. Purchased Services	15,995,683	16,158,800	15,150,000
	07. Property, Furnishings and Equipment	225,847	225,900	100,000
	10. Grants and Subsidies	2,280,068	2,280,100	2,100,000
		20,659,489	20,978,000	21,000,000
	19. Voted in Other Divisions	1,195,994	1,050,000	1,050,000
		21,855,483	22,028,000	22,050,000
	02. Revenue - Provincial	(19,927)	-	-
	Total: Improvement and Construction - Roads	21,835,556	22,028,000	22,050,000
3.2.03.	**ROAD AND BRIDGE REHABILITATION**			
	01. Salaries	857	10,000	10,000
	03. Transportation and Communications	191,008	279,000	279,000
	04. Supplies	2,167,619	2,441,500	3,000,000
	05. Professional Services	1,611	2,000	-
	06. Purchased Services	9,764,217	9,982,000	9,851,000
	07. Property, Furnishings and Equipment	77,380	77,500	20,000
	10. Grants and Subsidies	368,000	368,000	-
		12,570,692	13,160,000	13,160,000
	19 Voted in Other Divisions	543,578	540,000	540,000
	Total: Road and Bridge Rehabilitation	13,114,270	13,700,000	13,700,000

CONSTRUCTION

ROADS AND BRIDGES (Cont'd)

CAPITAL

	Actual	Estimates	
		Amended	Original
	$	$	$
3.2.04. BRIDGES AND CAUSEWAYS			
01. Salaries	–	2,000	2,000
03. Transportation and Communications	39,040	50,000	50,000
04. Supplies	88,703	99,000	40,000
05. Professional Services	148	1,000	–
06. Purchased Services	3,324,693	3,428,400	3,798,000
07. Property, Furnishings and Equipment	8,976	10,000	10,000
	3,461,560	3,590,400	3,900,000
19. Voted in Other Divisions	260,795	350,000	350,000
Total: Bridges and Causeways	3,722,355	3,940,400	4,250,000
3.2.05. HIGHWAYS - TRANSPORT CANADA			
01. Salaries	2,406	20,000	20,000
03. Transportation and Communications	524,212	543,500	500,000
04. Supplies	3,610,048	3,988,200	6,500,000
05. Professional Services	10,186	10,300	–
06. Purchased Services	24,530,291	26,658,000	25,100,000
07. Property, Furnishings and Equipment	1,500	50,000	50,000
	28,678,643	31,270,000	32,170,000
19. Voted in Other Divisions	1,522,832	1,460,000	1,460,000
	30,201,475	32,730,000	33,630,000
01. Revenue - Federal	(19,955,453)	(21,255,100)	(21,255,100)
Total: Highways - Transport Canada	10,246,022	11,474,900	12,374,900
3.2.06. NEW ROADS IN UNINCORPORATED AREAS			
01. Salaries	1,057	3,325	10,000
03. Transportation and Communications	–	400	1,000
04. Supplies	1,015	4,200	25,000
06. Purchased Services	40,201	42,075	14,000
Total: New Roads in Unincorporated Areas	42,273	50,000	50,000

	Actual	Estimates	
		Amended	Original
	$	$	$
CONSTRUCTION			
ROADS AND BRIDGES (Cont'd)			
CAPITAL			
3.2.07. LAND ACQUISITION			
07. Property, Furnishings and Equipment	**1,786,414**	2,661,000	4,400,000
Total: Land Acquisition	**1,786,414**	2,661,000	4,400,000
TOTAL: ROADS AND BRIDGES	**50,714,351**	53,854,300	56,824,900
HIGHWAY SAFETY STRUCTURES			
CAPITAL			
3.3.01. PEDESTRIAN CROSSWALKS			
06. Purchased Services	**4,200**	15,000	15,000
07. Property, Furnishings and Equipment	**6,355**	35,000	35,000
Total: Pedestrian Crosswalks	**10,555**	50,000	50,000
3.3.02. GUIDERAILS			
01. Salaries	**5,333**	7,500	10,000
03. Transportation and Communications	–	1,000	2,000
04. Supplies	**77,813**	89,100	83,000
06. Purchased Services	–	2,400	5,000
Total: Guiderails	**83,146**	100,000	100,000
TOTAL: HIGHWAY SAFETY STRUCTURES	**93,701**	150,000	150,000
TOTAL: CONSTRUCTION	**53,628,319**	57,483,600	60,432,600

TRANSPORTATION SERVICES

MOTOR VEHICLE REGISTRATION

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
4.1.01. ADMINISTRATION			
01. Salaries	**407,548**	443,500	443,500
03. Transportation and Communications	**18,590**	19,600	19,100
04. Supplies	**20,903**	59,100	112,300
05. Professional Services	**9,930**	10,000	10,000
06. Purchased Services	**58,247**	65,000	65,000
10. Grants and Subsidies	**46,654**	49,000	49,000
	561,872	646,200	698,900
19. Voted in Other Departments:			
Building Services	**11,335**	16,100	16,100
General and Program Maintenance	**19,622**	100,000	100,000
Rentals	**252,632**	270,300	270,300
	283,589	386,400	386,400
Total: Administration	**845,461**	1,032,600	1,085,300
4.1.02. DRIVER EXAMINATION AND VEHICLE INSPECTION			
01. Salaries	**538,242**	614,000	614,000
03. Transportation and Communications	**35,247**	46,200	46,200
04. Supplies	**10,308**	19,300	19,300
Total: Driver Examination and Vehicle Inspection	**583,797**	679,500	679,500
4.1.03. LICENCE AND REGISTRATION PROCESSING			
01. Salaries	**657,162**	702,900	702,900
02. Employee Benefits	**10,050**	11,600	11,600
03. Transportation and Communications	**1,753**	2,000	2,000
04. Supplies	**176,887**	250,000	225,000
05. Professional Services	**927,024**	935,000	935,000
06. Purchased Services	**16,583**	25,000	25,000
Total: Licence and Registration Processing	**1,789,459**	1,926,500	1,901,500
TOTAL: MOTOR VEHICLE REGISTRATION	**3,218,717**	3,638,600	3,666,300

	Actual	Estimates	
		Amended	Original
	$	$	$
TRANSPORTATION SERVICES			
AIR SUPPORT			
CURRENT			
4.2.01. AIR SUBSIDIES			
10. Grants and Subsidies	**1,400,857**	1,602,000	1,918,000
02. Revenue - Provincial	**(79,674)**	-	-
Total: Air Subsidies	**1,321,183**	1,602,000	1,918,000
4.2.02. AIR STRIP MAINTENANCE			
01. Salaries	**322,860**	369,400	369,400
04. Supplies	**143,163**	173,000	173,000
Total: Air Strip Maintenance	**466,023**	542,400	542,400
CAPITAL			
4.2.03. AIR STRIPS			
01. Salaries	-	10,000	10,000
03. Transportation and Communications	**84,346**	120,000	120,000
04. Supplies	**227,748**	480,000	480,000
05. Professional Services	**12,830**	-	-
06. Purchased Services	**5,824,743**	7,198,000	7,198,000
07. Property, Furnishings and Equipment	-	15,000	15,000
	6,149,667	7,823,000	7,823,000
19. Voted in Other Divisions	**138,485**	242,000	242,000
	6,288,152	8,065,000	8,065,000
01. Revenue - Federal	**(4,916,267)**	(8,058,700)	(8,058,700)
Total: Air Strips	**1,371,885**	6,300	6,300
TOTAL: AIR SUPPORT	**3,159,091**	2,150,700	2,466,700
MARINE OPERATIONS			
CURRENT			
4.3.01. ADMINISTRATION			
01. Salaries	**33,880**	34,300	34,300
03. Transportation and Communications	**3,713**	7,000	7,000
04. Supplies	**8,225**	10,500	10,500
05. Professional Services	**4,729**	15,000	15,000
06. Purchased Services	**2,575**	3,000	3,000
Total: Administration	**53,122**	69,800	69,800

	Actual	Estimates	
		Amended	Original
	$	$	$
TRANSPORTATION SERVICES			
MARINE OPERATIONS (Cont'd)			
CURRENT			
4.3.02. FERRY OPERATIONS			
01. Salaries	**1,687,514**	1,760,900	1,764,100
02. Employee Benefits	**–**	3,200	–
03. Transportation and Communications	**38,861**	41,500	41,500
04. Supplies	**1,244,453**	1,403,600	1,465,500
06. Purchased Services	**1,729,818**	1,741,600	1,710,000
10. Grants and Subsidies	**2,852,610**	2,864,100	2,690,000
11. Debt Expenses	**1,175,101**	1,196,600	1,196,600
	8,728,357	9,011,500	8,867,700
02. Revenue - Provincial	**(905,209)**	(1,050,000)	(1,050,000)
Total: Ferry Operations	**7,823,148**	7,961,500	7,817,700
4.3.03. MAINTENANCE OF FERRY TERMINALS			
01. Salaries	**11,146**	22,400	22,400
03. Transportation and Communications	**1,179**	1,400	1,400
04. Supplies	**36,502**	41,900	61,600
06. Purchased Services	**45,650**	51,900	32,200
Total: Maintenance of Ferry Terminals	**94,477**	117,600	117,600
4.3.04. ARGENTIA MARINE CONTROL CENTRE			
10. Grants and Subsidies	**389,161**	390,000	390,000
Total: Argentia Marine Control Centre	**389,161**	390,000	390,000
CAPITAL			
4.3.05. FERRY TERMINALS			
01. Salaries	**11,288**	17,000	1,000
03. Transportation and Communications	**2,372**	8,000	1,500
04. Supplies	**49,870**	55,000	1,000
06. Purchased Services	**215,886**	240,000	376,500
	279,416	320,000	380,000
19. Voted in Other Divisions	**3,919**	20,000	20,000
Total: Ferry Terminals	**283,335**	340,000	400,000

	Actual	Estimates	
		Amended	Original
	$	$	$
TRANSPORTATION SERVICES			
MARINE OPERATIONS (Cont'd)			
CAPITAL			
4.3.06. FERRY VESSELS			
06. Purchased Services	**137,569**	177,000	180,000
07. Property, Furnishings and Equipment	**150,000**	150,000	–
11. Debt Expenses	**192,592**	193,000	190,000
	480,161	520,000	370,000
02. Revenue - Provincial	**(9,345)**	–	–
Total: Ferry Vessels	**470,816**	520,000	370,000
TOTAL: MARINE OPERATIONS	**9,114,059**	9,398,900	9,165,100
AIR SERVICES			
CURRENT			
4.4.01. ADMINISTRATION			
01. Salaries	**93,286**	98,100	98,100
03. Transportation and Communications	**4,339**	4,500	4,500
04. Supplies	**551**	1,200	1,200
	98,176	103,800	103,800
19. Voted in Other Departments:			
Utility Services	**112,129**	140,000	140,000
Building Services	**10,911**	7,600	7,600
General and Program Maintenance	-	18,000	18,000
	123,040	165,600	165,600
	221,216	269,400	269,400
49. Recharged to Other Departments	**(260,298)**	(269,400)	(269,400)
Total: Administration	**(39,082)**	–	–
4.4.02. HANGAR FACILITIES			
01. Salaries	**374,421**	376,700	350,200
03. Transportation and Communications	**8,461**	8,350	8,000
04. Supplies	**30,451**	33,700	29,300
05. Professional Services	**4,835**	5,100	4,500
06. Purchased Services	**10,447**	11,450	16,800
	428,615	435,300	408,800
49. Recharged to Other Departments	**(414,282)**	(408,800)	(408,800)
Total: Hangar Facilities	**14,333**	26,500	–

TRANSPORTATION SERVICES

AIR SERVICES (Cont'd)

	Actual	Estimates	
		Amended	Original
	$	$	$
CURRENT			
4.4.03. GOVERNMENT-OWNED AIRCRAFT			
01. Salaries	**901,872**	943,100	984,600
02. Employee Benefits	**10,179**	10,900	10,000
03. Transportation and Communications	**185,940**	190,900	160,000
04. Supplies	**605,635**	648,000	612,000
06. Purchased Services	**401,861**	427,200	480,000
	2,105,487	2,220,100	2,246,600
49. Recharged to Other Departments	**(2,108,741)**	(2,246,600)	(2,246,600)
Total: Government-Owned Aircraft	**(3,254)**	(26,500)	-
CAPITAL			
4.4.04. AIRCRAFT ACQUISITION - WATER BOMBERS			
04. Supplies	**556,657**	1,400,000	1,400,000
07. Property, Furnishings and Equipment	**5,858,194**	7,300,000	7,300,000
Total: Aircraft Acquisition - Water Bombers	**6,414,851**	8,700,000	8,700,000
4.4.05. ALTERATIONS TO EXISTING FACILITIES - HANGARS			
19. Voted in Other Departments	**27,893**	10,000	10,000
Total: Alterations to Existing Facilities - Hangars	**27,893**	10,000	10,000
TOTAL: AIR SERVICES	**6,414,741**	8,710,000	8,710,000
TOTAL: TRANSPORTATION SERVICES	**21,906,608**	23,898,200	24,008,100
TOTAL: DEPARTMENT	**150,842,936**	159,337,400	158,697,400

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	188,017,500
Supplementary supply	640,000
Total grant	188,657,500
Total expenditure (net of transfers)	175,320,677
Balance of grant undrawn and surrendered	13,336,823

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	82,944,486	3,465,634	79,478,852
Capital Account	96,501,076	25,136,992	71,364,084
Totals	179,445,562	28,602,626	150,842,936

A. L. WHITE
Deputy Minister
Transportation

Statement No. 19

DEPARTMENT OF ENVIRONMENT
Statement of Expenditure and Related Revenue for the year ended 31 March 1987

EXECUTIVE AND SUPPORT SERVICES

MINISTER'S OFFICE

CURRENT

	Actual	Estimates Amended	Estimates Original
	$	$	$
1.1.01. MINISTER'S OFFICE			
01. Salaries	**108,392**	108,600	108,000
03. Transportation and Communications	**43,037**	47,400	40,000
04. Supplies	**4,927**	5,200	3,600
06. Purchased Services	**6,750**	7,900	3,900
Total: Minister's Office	**163,106**	169,100	155,500
TOTAL: MINISTER'S OFFICE	**163,106**	169,100	155,500

GENERAL ADMINISTRATION

CURRENT

	Actual	Estimates Amended	Estimates Original
	$	$	$
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**163,741**	164,300	164,900
02. Employee Benefits	**150**	1,200	1,200
03. Transportation and Communications	**19,247**	23,600	24,600
04. Supplies	**500**	1,000	1,000
06. Purchased Services	**50**	1,500	1,500
Total: Executive Support	**183,688**	191,600	193,200

EXECUTIVE AND SUPPORT SERVICES

GENERAL ADMINISTRATION (Cont'd)

	Actual	Estimates	
		Amended	Original
	$	$	$
CURRENT			
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**122,647**	129,500	119,500
03. Transportation and Communications	**1,488**	1,600	2,100
04. Supplies	**16,533**	17,100	11,000
05. Professional Services	**5,902**	10,100	12,100
06. Purchased Services	**40,303**	43,000	39,500
07. Property, Furnishings and Equipment	**26,550**	27,400	28,000
10. Grants and Subsidies	**14,213**	16,000	16,000
	227,636	244,700	228,200
19. Voted in Other Departments:			
Utility Services	**79,070**	70,300	70,300
Building Services	**4,950**	7,900	7,900
Rentals	**112,641**	61,800	61,800
Printing Services	**17,630**	9,700	9,700
	214,291	149,700	149,700
	441,927	394,400	377,900
02. Revenue - Provincial	**(8,361)**	(3,000)	(3,000)
Total: Administrative Support	**433,566**	391,400	374,900
TOTAL: GENERAL ADMINISTRATION	**617,254**	583,000	568,100
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**780,360**	752,100	723,600

ENVIRONMENTAL MANAGEMENT AND CONTROL

ENVIRONMENTAL INVESTIGATIONS

	Actual	Estimates	
		Amended	Original
	$	$	$
CURRENT			
2.1.01. ADMINISTRATION			
01. Salaries	**473,031**	487,500	453,500
02. Employee Benefits	**2,799**	2,850	2,600
03. Transportation and Communications	**84,301**	86,350	73,100
04. Supplies	**24,576**	28,250	32,800
05. Professional Services	**-**	-	11,000
06. Purchased Services	**21,424**	24,350	23,600
07. Property, Furnishings and Equipment	**48,049**	48,900	44,600
09. Allowances and Assistance	**15,455**	15,500	21,500
	669,635	693,700	662,700
02. Revenue - Provincial	**(1,118)**	(900)	(900)
Total: Administration	**668,517**	692,800	661,800
2.1.02. POLLUTION CLEAN-UP			
01. Salaries	**7,114**	29,200	29,200
03. Transportation and Communications	**13,190**	58,000	58,500
04. Supplies	**106**	400	600
05. Professional Services	**42,560**	209,000	195,000
06. Purchased Services	**29,015**	4,713,400	4,726,700
10. Grants and Subsidies	**-**	64,000	100,000
	91,985	5,074,000	5,110,000
01. Revenue - Federal	**(52,000)**	(5,000,000)	(5,000,000)
02. Revenue - Provincial	**(13,614)**	(18,000)	(18,000)
Total: Pollution Clean-Up	**26,371**	56,000	92,000
TOTAL: ENVIRONMENTAL INVESTIGATIONS	**694,888**	748,800	753,800

ENVIRONMENTAL MANAGEMENT AND CONTROL

CIVIL AND SANITARY ENVIRONMENTAL ENGINEERING

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
2.2.01. ADMINISTRATION			
01. Salaries	**56,348**	60,800	60,800
02. Employee Benefits	**353**	600	600
03. Transportation and Communications	**7,433**	17,000	17,000
04. Supplies	**481**	800	800
05. Professional Services	**5,748**	6,000	4,000
Total: Administration	**70,363**	85,200	83,200
2.2.02. MUNICIPAL, COMMUNITY AND CIVIL SERVICES			
01. Salaries	**102,268**	128,800	128,800
02. Employee Benefits	**179**	1,000	1,000
03. Transportation and Communications	**18,980**	37,200	37,200
04. Supplies	**8,552**	30,200	30,200
06. Purchased Services	**4,268**	11,200	11,500
07. Property, Furnishings and Equipment	**50,050**	58,000	59,700
09. Allowances and Assistance	**5,897**	14,000	14,000
Total: Municipal, Community and Civil Services	**190,194**	280,400	282,400
TOTAL: CIVIL AND SANITARY ENVIRONMENTAL ENGINEERING	**260,557**	365,600	365,600

INDUSTRIAL ENVIRONMENTAL ENGINEERING

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
2.3.01. INDUSTRIAL ENVIRONMENTAL ENGINEERING			
01. Salaries	**160,558**	192,900	180,900
02. Employee Benefits	**426**	600	600
03. Transportation and Communications	**24,515**	27,000	20,000
04. Supplies	**31,526**	34,200	29,600
05. Professional Services	**5,195**	5,500	5,500
06. Purchased Services	**3,988**	4,600	7,700
07. Property, Furnishings and Equipment	**26,780**	27,700	24,200
Total: Industrial Environmental Engineering	**252,988**	292,500	268,500
TOTAL: INDUSTRIAL ENVIRONMENTAL ENGINEERING	**252,988**	292,500	268,500

ENVIRONMENTAL MANAGEMENT AND CONTROL

WATER RESOURCES MANAGEMENT

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.4.01.	**ADMINISTRATION**			
	01. Salaries	**63,363**	64,700	64,700
	02. Employee Benefits	**-**	500	500
	03. Transportation and Communications	**4,626**	5,300	4,200
	04. Supplies	**7,694**	7,700	4,600
	05. Professional Services	**16,653**	18,700	21,600
	06. Purchased Services	**724**	800	2,100
	Total: Administration	**93,060**	97,700	97,700
2.4.02.	**SURFACE WATER**			
	01. Salaries	**132,157**	160,700	204,700
	02. Employee Benefits	**225**	500	500
	03. Transportation and Communications	**24,966**	26,900	21,000
	04. Supplies	**59,931**	61,700	30,700
	05. Professional Services	**313,653**	327,000	328,000
	06. Purchased Services	**14,301**	27,000	123,800
	07. Property, Furnishings and Equipment	**21,096**	21,100	20,700
		566,329	624,900	729,400
	02. Revenue - Provincial	**(46,359)**	(56,000)	(56,000)
	Total: Surface Water	**519,970**	568,900	673,400
2.4.03.	**GROUND WATER**			
	01. Salaries	**77,191**	88,000	88,000
	02. Employee Benefits	**419**	700	700
	03. Transportation and Communications	**3,607**	5,700	8,500
	04. Supplies	**8,877**	12,100	14,100
	05. Professional Services	**19,303**	20,500	26,900
	06. Purchased Services	**27,812**	35,300	27,300
	07. Property, Furnishings and Equipment	**20,907**	21,200	18,000
		158,116	183,500	183,500
	02. Revenue - Provincial	**(630)**	(1,000)	(1,000)
	Total: Ground Water	**157,486**	182,500	182,500

		Actual	Estimates	
			Amended	Original
		$	$	$
ENVIRONMENTAL MANAGEMENT AND CONTROL				
WATER RESOURCES MANAGEMENT (Cont'd)				
	CURRENT			
2.4.04.	**HYDROLOGIC MODELLING**			
	01. Salaries	**50,295**	73,000	73,000
	02. Employee Benefits	**300**	500	500
	03. Transportation and Communications	**2,118**	4,500	4,500
	04. Supplies	**625**	1,000	1,000
	05. Professional Services	**29,063**	30,000	30,000
	06. Purchased Services	**-**	3,500	3,500
	07. Property, Furnishings and Equipment	**2,000**	2,000	2,000
	Total: Hydrologic Modelling	**84,401**	114,500	114,500
2.4.05.	**WATER RIGHTS AND INVESTIGATIONS**			
	01. Salaries	**87,090**	100,200	100,200
	02. Employee Benefits	**195**	300	300
	03. Transportation and Communications	**11,412**	13,400	10,000
	04. Supplies	**3,764**	4,100	4,100
	05. Professional Services	**171,182**	310,700	314,100
	06. Purchased Services	**273,369**	291,000	11,500
		547,012	719,700	440,200
	01. Revenue - Federal	**(34,213)**	(180,000)	(180,000)
	02. Revenue - Provincial	**(42)**	-	-
	Total: Water Rights and Investigations	**512,757**	539,700	260,200
TOTAL:	WATER RESOURCES MANAGEMENT	**1,367,674**	1,503,300	1,328,300
ENVIRONMENTAL ASSESSMENT				
	CURRENT			
2.5.01.	**ADMINISTRATION**			
	01. Salaries	**69,696**	73,800	73,800
	02. Employee Benefits	**250**	300	300
	03. Transportation and Communications	**4,027**	4,700	4,900
	04. Supplies	**183**	200	200
	05. Professional Services	**5,570**	5,600	1,400
		79,726	84,600	80,600
	01. Revenue - Federal	**(65,952)**	(54,000)	(54,000)
	Total: Administration	**13,774**	30,600	26,600

ENVIRONMENTAL MANAGEMENT AND CONTROL

ENVIRONMENTAL ASSESSMENT (Cont'd)

CURRENT

			Estimates	
		Actual	Amended	Original
		$	$	$
2.5.02.	**ENVIRONMENTAL ASSESSMENT**			
	01. Salaries	**57,933**	68,200	68,200
	02. Employee Benefits	**–**	400	400
	03. Transportation and Communications	**10,658**	12,600	13,400
	04. Supplies	**666**	1,100	300
	05. Professional Services	**–**	–	4,800
	06. Purchased Services	**1,749**	2,500	1,200
	Total: Environmental Assessment	**71,006**	84,800	88,300
2.5.03.	**PESTICIDES CONTROL AND MONITORING**			
	01. Salaries	**69,424**	69,500	69,300
	02. Employee Benefits	**340**	400	500
	03. Transportation and Communications	**9,047**	13,000	15,700
	04. Supplies	**130**	200	300
	05. Professional Services	**1,350**	32,800	47,500
	06. Purchased Services	**–**	100	4,100
	07. Property, Furnishings and Equipment	**300**	600	600
		80,591	116,600	138,000
	02. Revenue - Provincial	**(2,680)**	(40,500)	(40,500)
	Total: Pesticides Control and Monitoring	**77,911**	76,100	97,500
2.5.04.	**ENVIRONMENTAL IMPACT MANAGEMENT**			
	01. Salaries	**72,200**	74,500	74,700
	02. Employee Benefits	**273**	400	300
	03. Transportation and Communications	**15,968**	18,700	15,300
	04. Supplies	**4,551**	5,800	6,800
	05. Professional Services	**16,379**	16,500	–
	06. Purchased Services	**2,413**	3,900	4,800
	07. Property, Furnishings and Equipment	**3,230**	3,900	4,400
	Total: Environmental Impact Management	**115,014**	123,700	106,300
TOTAL:	ENVIRONMENTAL ASSESSMENT	**277,705**	315,200	318,700
TOTAL:	ENVIRONMENTAL MANAGEMENT AND CONTROL	**2,853,812**	3,225,400	3,034,900
TOTAL:	DEPARTMENT	**3,634,172**	3,977,500	3,758,500

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	8,962,200
Supplementary supply	219,000
Total grant	9,181,200
Total expenditure (net of transfers)	3,644,850
Balance of grant undrawn and surrendered	5,536,350

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	3,859,141	224,969	3,634,172
Suspense	8,401	8,401	—
Totals	3,867,542	233,370	3,634,172

W. A. KINSMAN
Deputy Minister
Environment

Statement No. 20

DEPARTMENT OF EDUCATION

Statement of Expenditure and Related Revenue for the year ended 31 March 1987

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**108,974**	110,500	108,500
03. Transportation and Communications	**49,798**	50,500	40,000
04. Supplies	**5,156**	6,600	3,600
06. Purchased Services	**8,886**	8,900	3,900
Total: Minister's Office	**172,814**	176,500	156,000
TOTAL: MINISTER'S OFFICE	**172,814**	176,500	156,000
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**302,627**	305,200	320,200
03. Transportation and Communications	**35,332**	39,500	39,500
04. Supplies	**3,286**	3,300	800
06. Purchased Services	**1,379**	1,500	2,000
Total: Executive Support	**342,624**	349,500	362,500

EXECUTIVE AND SUPPORT SERVICES

GENERAL ADMINISTRATION (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**896,241**	920,000	820,000
03. Transportation and Communications	**28,246**	30,000	36,000
04. Supplies	**76,673**	77,000	85,000
05. Professional Services	**806,753**	808,400	512,400
06. Purchased Services	**96,759**	106,400	106,400
07. Property, Furnishings and Equipment	**60,478**	67,500	44,000
	1,965,150	2,009,300	1,603,800
19. Voted in Other Departments:			
Utility Services	**196,400**	195,500	195,500
Rentals	**18,879**	33,900	33,900
Printing Services	**237,887**	220,600	220,600
	453,166	450,000	450,000
	2,418,316	2,459,300	2,053,800
01. Revenue - Federal	**(593)**	(1,500)	(1,500)
02. Revenue - Provincial	**(541,161)**	(240,000)	(240,000)
Total: Administrative Support	**1,876,562**	2,217,800	1,812,300
1.2.03. ASSISTANCE TO EDUCATIONAL AGENCIES AND ADVISORY COMMITTEES			
03. Transportation and Communications	**2,786**	4,200	4,200
10. Grants and Subsidies	**87,273**	107,000	107,000
Total: Assistance to Educational Agencies and Advisory Committees	**90,059**	111,200	111,200
TOTAL: GENERAL ADMINISTRATION	**2,309,245**	2,678,500	2,286,000
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**2,482,059**	2,855,000	2,442,000

PRIMARY, ELEMENTARY AND SECONDARY EDUCATION

FINANCIAL ASSISTANCE

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
2.1.01. TEACHING SERVICES			
01. Salaries	**283,870,027**	284,370,000	282,570,000
02. Employee Benefits	**12,305,185**	12,400,000	12,700,000
	296,175,212	296,770,000	295,270,000
02. Revenue - Provincial	**(56,347)**	(15,000)	(15,000)
Total: Teaching Services	**296,118,865**	296,755,000	295,255,000
2.1.02. SCHOOL BOARD OPERATIONS			
10. Grants and Subsidies	**39,832,045**	39,960,000	39,960,000
Total: School Board Operations	**39,832,045**	39,960,000	39,960,000
2.1.03. NATIVE PEOPLES EDUCATION			
10. Grants and Subsidies	**1,363,194**	1,455,000	1,455,000
01. Revenue - Federal	**(1,163,500)**	(1,012,500)	(1,012,500)
Total: Native Peoples Education	**199,694**	442,500	442,500
2.1.04. INSURANCE OF SCHOOL BUILDINGS			
06. Purchased Services	**1,375,858**	1,410,500	1,500,000
Total: Insurance of School Buildings	**1,375,858**	1,410,500	1,500,000

PRIMARY, ELEMENTARY AND SECONDARY EDUCATION

FINANCIAL ASSISTANCE (Cont'd)

	Actual	Estimates	
		Amended	Original
	$	$	$
CURRENT			
2.1.05. TRANSPORTATION OF SCHOOL CHILDREN			
01. Salaries	**50,502**	53,400	53,400
10. Grants and Subsidies	**23,088,367**	23,392,000	23,760,000
Total: Transportation of School Children	**23,138,869**	23,445,400	23,813,400
2.1.06. DENOMINATIONAL EDUCATION COUNCILS			
10. Grants and Subsidies	**830,952**	834,000	849,000
Total: Denominational Education Councils	**830,952**	834,000	849,000
CAPITAL			
2.1.07. NATIVE PEOPLES EDUCATION			
10. Grants and Subsidies	-	-	200,000
Total: Native Peoples Education	-	-	200,000
2.1.08. BUILDING AND EQUIPPING SCHOOLS			
06. Purchased Services	**697,637**	700,000	2,000,000
10. Grants and Subsidies	**20,000,000**	20,000,000	20,000,000
Total: Building and Equipping Schools	**20,697,637**	20,700,000	22,000,000
TOTAL: FINANCIAL ASSISTANCE	**382,193,920**	383,547,400	384,019,900

PRIMARY, ELEMENTARY AND SECONDARY EDUCATION

INSTRUCTION AND CURRICULUM DEVELOPMENT

		Actual	Estimates	
			Amended	Original
		$	$	$
	CURRENT			
2.2.01.	**ADMINISTRATION**			
	01. Salaries	**74,534**	78,600	78,600
	03. Transportation and Communications	**4,539**	6,300	3,300
	04. Supplies	**377**	400	400
		79,450	85,300	82,300
	19. Voted in Other Departments:			
	Utility Services	**14,570**	20,300	20,300
	Building Services	**17,225**	6,500	6,500
	General and Program Maintenance	**11,959**	11,000	11,000
	Rentals	**86,431**	102,300	102,300
		130,185	140,100	140,100
	Total: Administration	**209,635**	225,400	222,400
2.2.02.	**EXAMINATIONS**			
	01. Salaries	**260,932**	266,500	316,500
	03. Transportation and Communications	**40,635**	41,400	39,500
	04. Supplies	**11,168**	17,400	17,500
	05. Professional Services	**870,947**	898,200	903,200
	06. Purchased Services	**36,292**	40,800	26,600
	09. Allowances and Assistance	**65,204**	68,800	68,800
		1,285,178	1,333,100	1,372,100
	02. Revenue - Provincial	**(266,658)**	(274,400)	(274,400)
	Total: Examinations	**1,018,520**	1,058,700	1,097,700
2.2.03.	**CURRICULUM DEVELOPMENT**			
	01. Salaries	**574,234**	578,000	605,000
	03. Transportation and Communications	**161,328**	162,550	147,300
	04. Supplies	**4,996**	5,100	4,100
	05. Professional Services	**1,000**	3,250	8,500
	06. Purchased Services	**11,470**	15,000	22,000
	09. Allowances and Assistance	**22,499**	23,000	23,000
	Total: Curriculum Development	**775,527**	786,900	809,900

PRIMARY, ELEMENTARY AND SECONDARY EDUCATION

INSTRUCTION AND CURRICULUM DEVELOPMENT (Cont'd)

	Actual	Estimates	
		Amended	Original
	$	$	$
CURRENT			
2.2.04. BILINGUAL EDUCATION			
01. Salaries	**179,998**	180,000	226,800
03. Transportation and Communications	**118,508**	127,000	95,000
04. Supplies	**30,120**	30,400	32,000
06. Purchased Services	**1,777**	1,800	2,000
07. Property, Furnishings and Equipment	**402**	2,000	5,000
09. Allowances and Assistance	**752,287**	758,000	707,000
10. Grants and Subsidies	**2,532,826**	2,534,700	1,864,000
	3,615,918	3,633,900	2,931,800
01. Revenue - Federal	**(3,626,350)**	(2,950,000)	(2,950,000)
Total: Bilingual Education	**(10,432)**	683,900	(18,200)
2.2.05. INSTRUCTIONAL MATERIALS			
01. Salaries	**482,602**	507,100	467,100
03. Transportation and Communications	**9,240**	9,300	9,300
04. Supplies	**126,235**	130,700	123,700
05. Professional Services	**92,030**	92,600	99,600
07. Property, Furnishings and Equipment	**24,950**	25,000	25,000
Total: Instructional Materials	**735,057**	764,700	724,700
2.2.06. EVALUATION AND STATISTICS			
01. Salaries	**61,301**	64,200	104,200
03. Transportation and Communications	**6,948**	7,000	5,000
04. Supplies	**2,988**	3,000	1,000
Total: Evaluation and Statistics	**71,237**	74,200	110,200
TOTAL: INSTRUCTION AND CURRICULUM DEVELOPMENT	**2,799,544**	3,593,800	2,946,700

PRIMARY, ELEMENTARY AND SECONDARY EDUCATION

SCHOOL SUPPORT SERVICES

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.3.01.	**ADMINISTRATIVE SUPPORT**			
	01. Salaries	**499,914**	504,200	524,200
	03. Transportation and Communications	**53,839**	56,000	56,000
	04. Supplies	**7,964**	8,000	8,000
	05. Professional Services	**124,642**	131,100	113,100
	06. Purchased Services	**5,328**	25,000	25,000
	09. Allowances and Assistance	**11,080**	15,000	15,000
	Total: Administrative Support	**702,767**	739,300	741,300
2.3.02.	**PROVISION AND DISTRIBUTION OF SCHOOL SUPPLIES**			
	01. Salaries	**224,814**	248,900	248,900
	03. Transportation and Communications	**651**	700	700
	04. Supplies	**6,473,580**	6,474,000	6,460,000
	10. Grants and Subsidies	**137,786**	140,000	135,000
		6,836,831	6,863,600	6,844,600
	19. Voted in Other Departments:			
	Utility Services	**10,226**	12,500	12,500
	Building Services	**3,538**	7,000	7,000
	General and Program Maintenance	**15,093**	11,000	11,000
		28,857	30,500	30,500
		6,865,688	6,894,100	6,875,100
	02. Revenue - Provincial	**(1,596,067)**	(1,700,000)	(1,700,000)
	Total: Provision and Distribution of School Supplies	**5,269,621**	5,194,100	5,175,100
TOTAL:	SCHOOL SUPPORT SERVICES	**5,972,388**	5,933,400	5,916,400

	Actual	Estimates	
		Amended	Original
	$	$	$
PRIMARY, ELEMENTARY AND SECONDARY EDUCATION			
STUDENT ASSISTANCE			
CURRENT			
2.4.01. BURSARIES			
09. Allowances and Assistance	**197,973**	199,500	192,000
Total: Bursaries	**197,973**	199,500	192,000
TOTAL: STUDENT ASSISTANCE	**197,973**	199,500	192,000
TOTAL: PRIMARY, ELEMENTARY AND SECONDARY EDUCATION	**391,163,825**	393,274,100	393,075,000
SPECIALIZED EDUCATION			
SPECIAL EDUCATIONAL SERVICES			
CURRENT			
3.1.01. ADMINISTRATIVE SUPPORT			
01. Salaries	**349,223**	353,900	403,900
03. Transportation and Communications	**88,175**	90,000	90,000
04. Supplies	**27,003**	34,000	34,000
05. Professional Services	**29,475**	35,000	35,000
07. Property, Furnishings and Equipment	**9,689**	10,000	2,000
09. Allowances and Assistance	**4,498**	12,800	20,800
10. Grants and Subsidies	**40,000**	50,000	50,000
	548,063	585,700	635,700
19. Voted in Other Departments:			
Building Services	**19,830**	11,700	11,700
General and Program Maintenance	**22,255**	25,000	25,000
	42,085	36,700	36,700
Total: Administrative Support	**590,148**	622,400	672,400
3.1.02. TRANSPORTATION OF HANDICAPPED CHILDREN			
03. Transportation and Communications	**39,353**	40,000	35,000
Total: Transportation of Handicapped Children	**39,353**	40,000	35,000

SPECIALIZED EDUCATION

SPECIAL EDUCATIONAL SERVICES (Cont'd)

	Actual $	Estimates Amended $	Estimates Original $
CURRENT			
3.1.03. SPECIALIZED SCHOOL SERVICES			
01. Salaries	**643,281**	760,700	760,700
Total: Specialized School Services	**643,281**	760,700	760,700
TOTAL: SPECIAL EDUCATIONAL SERVICES	**1,272,782**	1,423,100	1,468,100

FINANCIAL ASSISTANCE

	Actual $	Estimates Amended $	Estimates Original $
CURRENT			
3.2.01. ATLANTIC PROVINCES SPECIAL EDUCATION AUTHORITY			
10. Grants and Subsidies	**1,313,077**	1,325,000	1,325,000
Total: Atlantic Provinces Special Education Authority	**1,313,077**	1,325,000	1,325,000
TOTAL: FINANCIAL ASSISTANCE	**1,313,077**	1,325,000	1,325,000

NEWFOUNDLAND SCHOOL FOR THE DEAF

	Actual $	Estimates Amended $	Estimates Original $
CURRENT			
3.3.01. ADMINISTRATIVE SUPPORT			
01. Salaries	**774,308**	782,300	727,300
03. Transportation and Communications	**2,100**	2,400	2,400
04. Supplies	**38,014**	41,200	41,200
06. Purchased Services	**184,656**	185,400	185,400
Total: Administrative Support	**999,078**	1,011,300	956,300

	Actual	Estimates	
		Amended	Original
	$	$	$
SPECIALIZED EDUCATION			
NEWFOUNDLAND SCHOOL FOR THE DEAF (Cont'd)			
CURRENT			
3.3.02. ACADEMIC OPERATIONS			
01. Salaries	**1,921,628**	1,929,300	1,879,300
03. Transportation and Communications	**91,186**	93,700	97,700
04. Supplies	**54,839**	57,500	53,500
05. Professional Services	**1,020**	1,300	1,300
06. Purchased Services	**4,898**	5,000	5,000
07. Property, Furnishings and Equipment	**43,898**	44,700	44,700
	2,117,469	2,131,500	2,081,500
19. Voted in Other Departments:			
Utility Services	**116,465**	143,000	143,000
Building Services	**25,771**	25,600	25,600
General and Program Maintenance	**47,937**	57,000	57,000
	190,173	225,600	225,600
Total: Academic Operations	**2,307,642**	2,357,100	2,307,100
CAPITAL			
3.3.03. DEVELOPMENT OF NEW FACILITIES			
19. Voted in Other Departments	**6,774,415**	7,800,000	7,800,000
Total: Development of New Facilities	**6,774,415**	7,800,000	7,800,000
TOTAL: NEWFOUNDLAND SCHOOL FOR THE DEAF	**10,081,135**	11,168,400	11,063,400
TOTAL: SPECIALIZED EDUCATION	**12,666,994**	13,916,500	13,856,500
TOTAL: DEPARTMENT	**406,312,878**	410,045,600	409,373,500

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	406,884,000
Supplementary supply	672,100
Total grant	407,556,100
Total expenditure (net of transfers)	405,944,673
Balance of grant undrawn and surrendered	1,611,427

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	386,091,502	7,250,676	378,840,826
Capital Account	27,472,052	—	27,472,052
Totals	413,563,554	7,250,676	406,312,878

L. WHEELER
Deputy Minister
Education

Statement No. 21

DEPARTMENT OF SOCIAL SERVICES
Statement of Expenditure and Related Revenue for the year ended 31 March 1987

	Actual $	Estimates Amended $	Estimates Original $
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. **MINISTER'S OFFICE**			
01. Salaries	**138,257**	140,200	135,200
03. Transportation and Communications	**38,103**	39,200	40,000
04. Supplies	**5,906**	5,800	3,600
06. Purchased Services	**7,455**	7,500	3,900
Total: Minister's Office	**189,721**	192,700	182,700
TOTAL: MINISTER'S OFFICE	**189,721**	192,700	182,700
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. **EXECUTIVE SUPPORT**			
01. Salaries	**546,683**	546,700	539,500
03. Transportation and Communications	**54,128**	64,400	69,400
04. Supplies	**3,170**	4,200	4,200
06. Purchased Services	**1,239**	1,600	1,600
	605,220	616,900	614,700
01. Revenue - Federal	**(224,023)**	(225,000)	(225,000)
Total: Executive Support	**381,197**	391,900	389,700

EXECUTIVE AND SUPPORT SERVICES

GENERAL ADMINISTRATION (Cont'd)

		Estimates	
	Actual	Amended	Original
	$	$	$
CURRENT			
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**520,781**	520,800	529,400
03. Transportation and Communications	**14,559**	20,800	20,800
04. Supplies	**53,978**	55,100	122,100
05. Professional Services	**829,570**	842,700	775,700
06. Purchased Services	**49,538**	50,900	48,900
07. Property, Furnishings and Equipment	**131,580**	138,600	78,600
	1,600,006	1,628,900	1,575,500
19. Voted in Other Departments:			
Utility Services	**1,042,471**	1,002,300	1,002,300
Building Services	**56,243**	44,500	44,500
General and Program Maintenance	**48,462**	65,000	65,000
Rentals	**1,023,425**	923,800	923,800
Printing Services	**224,046**	136,500	136,500
	2,394,647	2,172,100	2,172,100
	3,994,653	3,801,000	3,747,600
01. Revenue - Federal	**(321,324)**	(671,400)	(671,400)
02. Revenue - Provincial	**(3,026)**	(4,000)	(4,000)
Total: Administrative Support	**3,670,303**	3,125,600	3,072,200
1.2.03. REGIONAL ADMINISTRATION			
01. Salaries	**11,640,755**	11,641,500	12,000,000
03. Transportation and Communications	**937,989**	941,100	743,100
04. Supplies	**11,725**	12,400	10,400
06. Purchased Services	**81,892**	85,900	105,900
07. Property, Furnishings and Equipment	**29,122**	30,000	-
10. Grants and Subsidies	**12,100**	12,200	24,200
	12,713,583	12,723,100	12,883,600
01. Revenue - Federal	**(6,066,381)**	(5,975,000)	(5,975,000)
02. Revenue - Provincial	**(53,008)**	(60,000)	(60,000)
Total: Regional Administration	**6,594,194**	6,688,100	6,848,600

EXECUTIVE AND SUPPORT SERVICES

GENERAL ADMINISTRATION (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
1.2.04. PLANNING AND RESEARCH			
01. Salaries	**94,564**	94,800	83,800
02. Employee Benefits	**110**	500	500
03. Transportation and Communications	**6,487**	13,000	13,000
04. Supplies	**105**	200	200
05. Professional Services	**23,000**	23,000	-
10. Grants and Subsidies	**57,300**	57,300	57,300
	181,566	188,800	154,600
01. Revenue - Federal	**(90,113)**	(73,700)	(73,700)
Total: Planning and Research	**91,453**	115,100	81,100
1.2.05. STAFF DEVELOPMENT			
01. Salaries	**65,596**	68,200	50,200
02. Employee Benefits	**14,574**	15,600	15,600
03. Transportation and Communications	**117,050**	143,400	80,400
04. Supplies	**13,688**	16,700	16,700
05. Professional Services	**4,181**	6,600	6,600
06. Purchased Services	**11,990**	18,000	18,000
	227,079	268,500	187,500
01. Revenue - Federal	**(104,557)**	(93,700)	(93,700)
Total: Staff Development	**122,522**	174,800	93,800
1.2.06. SPECIAL PROJECTS			
01. Salaries	**4,754,030**	4,759,000	7,200,000
03. Transportation and Communications	**135,555**	135,500	140,000
04. Supplies	**63,418**	63,850	115,000
06. Purchased Services	**53,631**	54,650	65,500
07. Property, Furnishings and Equipment	**27,791**	29,200	27,700
	5,034,425	5,042,200	7,548,200
01. Revenue - Federal	**(2,497,957)**	(3,770,000)	(3,770,000)
Total: Special Projects	**2,536,468**	1,272,200	3,778,200
TOTAL: GENERAL ADMINISTRATION	**13,396,137**	11,767,700	14,263,600
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**13,585,858**	11,960,400	14,446,300

SERVICES TO CHILDREN

CHILD WELFARE

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.1.01.	**ADMINISTRATION**			
	01. Salaries	**366,191**	368,300	405,300
	03. Transportation and Communications	**15,743**	17,900	13,900
	04. Supplies	**122**	200	200
	06. Purchased Services	**62,900**	62,900	46,100
		444,956	449,300	465,500
	01. Revenue - Federal	**(139,898)**	(178,900)	(178,900)
	02. Revenue - Provincial	**(6,917)**	-	-
	Total: Administration	**298,141**	270,400	286,600
2.1.02.	**FOSTER HOMES**			
	09. Allowances and Assistance	**3,551,357**	3,535,000	3,560,000
	01. Revenue - Federal	**(1,480,874)**	(1,555,000)	(1,555,000)
	02. Revenue - Provincial	**(285,398)**	(450,000)	(450,000)
	Total: Foster Homes	**1,785,085**	1,530,000	1,555,000
2.1.03.	**GROUP HOMES**			
	09. Allowances and Assistance	**461,965**	527,000	627,000
	01. Revenue - Federal	**(258,779)**	(313,500)	(313,500)
	Total: Group Homes	**203,186**	213,500	313,500

		Actual	Estimates	
			Amended	Original
		$	$	$
SERVICES TO CHILDREN				
CHILD WELFARE (Cont'd)				
	CURRENT			
2.1.04.	**CHILD WELFARE ALLOWANCES**			
	09. Allowances and Assistance	**1,655,365**	1,660,000	1,650,000
	01. Revenue - Federal	**(788,797)**	(825,000)	(825,000)
	Total: Child Welfare Allowances	**866,568**	835,000	825,000
2.1.05.	**OTHER ALLOWANCES**			
	09. Allowances and Assistance	**1,766,321**	1,766,000	1,038,000
	01. Revenue - Federal	**(798,359)**	(519,000)	(519,000)
	Total: Other Allowances	**967,962**	1,247,000	519,000
TOTAL:	CHILD WELFARE	**4,120,942**	4,095,900	3,499,100
YOUTH CORRECTIONS				
	CURRENT			
2.2.01.	**ADMINISTRATION**			
	01. Salaries	**421,370**	423,500	488,000
	03. Transportation and Communications	**28,559**	31,500	31,500
	04. Supplies	**723**	1,000	500
	05. Professional Services	**3,180**	4,500	5,000
	06. Purchased Services	**133,309**	133,900	96,900
	07. Property, Furnishings and Equipment	**1,948**	5,000	5,000
		589,089	599,400	626,900
	19. Voted in Other Departments:			
	Utility Services	**123,627**	135,200	135,200
	Building Services	**48,672**	18,400	18,400
	General and Program Maintenance	**111,262**	102,000	102,000
		283,561	255,600	255,600
		872,650	855,000	882,500
	01. Revenue - Federal	**(860,165)**	(600,000)	(600,000)
	Total: Administration	**12,485**	255,000	282,500

SERVICES TO CHILDREN

YOUTH CORRECTIONS (Cont'd)

CURRENT

		Estimates	
	Actual	Amended	Original
	$	$	$
2.2.02. WHITBOURNE YOUTH CENTRE			
01. Salaries	**1,436,387**	1,436,400	1,090,200
02. Employee Benefits	**15**	2,200	2,200
03. Transportation and Communications	**11,342**	13,200	13,200
04. Supplies	**189,350**	208,400	165,000
06. Purchased Services	**995**	1,000	1,000
07. Property, Furnishings and Equipment	**13,563**	17,400	10,800
09. Allowances and Assistance	**625**	1,600	1,600
	1,652,277	1,680,200	1,284,000
01. Revenue - Federal	**(1,656,896)**	(638,500)	(638,500)
02. Revenue - Provincial	**(989)**	(7,000)	(7,000)
Total: Whitbourne Youth Centre	**(5,608)**	1,034,700	638,500
2.2.03. PLEASANTVILLE YOUTH CENTRE			
01. Salaries	**1,762,127**	1,762,800	1,579,000
03. Transportation and Communications	**3,913**	4,100	4,100
04. Supplies	**135,891**	134,100	134,100
06. Purchased Services	**3,632**	9,400	9,400
07. Property, Furnishings and Equipment	**15,312**	19,500	12,000
09. Allowances and Assistance	**8,143**	15,000	15,000
	1,929,018	1,944,900	1,753,600
01. Revenue - Federal	**(1,859,915)**	(875,000)	(875,000)
02. Revenue - Provincial	**(6,509)**	(3,000)	(3,000)
Total: Pleasantville Youth Centre	**62,594**	1,066,900	875,600

	Actual	Estimates	
		Amended	Original
	$	$	$
SERVICES TO CHILDREN			
YOUTH CORRECTIONS (Cont'd)			
CURRENT			
2.2.04. REGIONAL CORRECTIONAL SERVICES			
01. Salaries	40,963	42,500	-
03. Transportation and Communications	769	2,000	-
04. Supplies	409	1,000	-
05. Professional Services	-	3,000	-
07. Property, Furnishings and Equipment	7,666	8,900	-
09. Allowances and Assistance	1,973,635	1,981,800	2,195,900
	2,023,442	2,039,200	2,195,900
01. Revenue - Federal	(1,160,821)	(1,097,900)	(1,097,900)
Total: Regional Correctional Services	862,621	941,300	1,098,000
CAPITAL			
2.2.05. ALTERATIONS TO EXISTING FACILITIES			
19. Voted in Other Departments	167,817	304,000	304,000
01. Revenue - Federal	-	(30,000)	(30,000)
Total: Alterations to Existing Facilities	167,817	274,000	274,000
2.2.06. DEVELOPMENT OF NEW FACILITIES			
19. Voted in Other Departments	97,664	460,000	460,000
Total: Development of New Facilities	97,664	460,000	460,000
TOTAL: YOUTH CORRECTIONS	1,197,573	4,031,900	3,628,600
TOTAL: SERVICES TO CHILDREN	5,318,515	8,127,800	7,127,700

		Estimates	
	Actual	Amended	Original
	$	$	$
SERVICES TO THE DISABLED			
SERVICES TO MENTALLY HANDICAPPED			
CURRENT			
3.1.01. ADMINISTRATION			
01. Salarie	**366,795**	368,300	286,200
03. Transportation and Communications	**41,123**	49,000	50,000
04. Supplies	**15,962**	19,000	15,000
05. Professional Services	**1,796**	2,000	2,000
06. Purchased Services	**30,136**	31,500	18,000
	455,812	469,800	371,200
19. Voted in Other Departments:			
Utility Services	**101,848**	133,000	133,000
Building Services	**59,590**	20,200	20,200
General and Program Maintenance	**74,378**	77,000	77,000
	235,816	230,200	230,200
	691,628	700,000	601,400
01. Revenue - Federal	**(288,431)**	(400,000)	(400,000)
Total: Administration	**403,197**	300,000	201,400
3.1.02. EXON HOUSE			
01. Salaries	**3,386,572**	3,387,900	2,448,000
02. Employee Benefits	**-**	1,000	1,000
03. Transportation and Communications	**8,105**	13,700	13,700
04. Supplies	**147,258**	171,700	106,700
05. Professional Services	**-**	1,000	1,000
06. Purchased Services	**205,570**	227,100	171,100
07. Property, Furnishings and Equipment	**18,346**	22,000	22,000
09. Allowances and Assistance	**14,770**	17,000	17,000
11. Debt Expenses	**25,700**	25,700	25,700
	3,806,321	3,867,100	2,806,200
01. Revenue - Federal	**(1,905,258)**	(1,402,600)	(1,402,600)
02. Revenue - Provincial	**(2,228)**	(1,000)	(1,000)
Total: Exon House	**1,898,835**	2,463,500	1,402,600

SERVICES TO THE DISABLED

SERVICES TO MENTALLY HANDICAPPED (Cont'd)

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
3.1.03.	**RESIDENTIAL ALTERNATIVES**			
	01. Salaries	**457,847**	458,500	418,500
	02. Employee Benefits	**-**	500	500
	03. Transportation and Communications	**3,247**	5,100	5,100
	04. Supplies	**53,355**	54,100	37,100
	05. Professional Services	**339**	2,000	2,000
	06. Purchased Services	**25,837**	41,800	49,300
	07. Property, Furnishings and Equipment	**9,155**	10,000	10,000
	09. Allowances and Assistance	**3,499,018**	3,456,500	4,165,900
	10. Grants and Subsidies	**870,440**	901,000	761,000
		4,919,238	4,929,500	5,449,400
	01. Revenue - Federal	**(1,870,976)**	(1,600,000)	(1,600,000)
	Total: Residential Alternatives	**3,048,262**	3,329,500	3,849,400
3.1.04.	**RESPITE CARE**			
	01. Salaries	**274,761**	275,900	329,400
	03. Transportation and Communications	**29,992**	30,000	30,000
		304,753	305,900	359,400
	01. Revenue - Federal	**(152,818)**	(179,700)	(179,700)
	Total: Respite Care	**151,935**	126,200	179,700
3.1.05.	**SPECIAL CHILD WELFARE ALLOWANCES**			
	09. Allowances and Assistance	**562,045**	565,000	333,000
	01. Revenue - Federal	**(228,325)**	(166,500)	(166,500)
	Total: Special Child Welfare Allowances	**333,720**	398,500	166,500
3.1.06.	**INDEPENDENT LIVING SERVICES**			
	01. Salaries	**166,430**	166,700	176,200
	02. Employee Benefits	**-**	1,000	1,000
	03. Transportation and Communications	**-**	1,500	1,500
	04. Supplies	**1,830**	3,000	3,000
	05. Professional Services	**261**	1,000	1,000
		168,521	173,200	182,700
	01. Revenue - Federal	**(28,052)**	(91,300)	(91,300)
	Total: Independent Living Services	**140,469**	81,900	91,400

		Estimates	
	Actual	Amended	Original
	$	$	$
SERVICES TO THE DISABLED			
SERVICES TO MENTALLY HANDICAPPED (Cont'd)			
CAPITAL			
3.1.07. RENTAL PURCHASE - EXON HOUSE			
11. Debt Expenses	**55,800**	55,800	55,800
01. Revenue - Federal	**(27,900)**	(27,900)	(27,900)
Total: Rental Purchase - Exon House	**27,900**	27,900	27,900
TOTAL: SERVICES TO MENTALLY HANDICAPPED	**6,004,318**	6,727,500	5,918,900
REHABILITATION			
CURRENT			
3.2.01. ADMINISTRATION			
01. Salaries	**136,006**	136,100	129,400
03. Transportation and Communications	**18,732**	19,700	19,700
04. Supplies	**1,072**	2,100	2,100
06. Purchased Services	**795**	2,200	2,200
	156,605	160,100	153,400
01. Revenue - Federal	**(84,169)**	(76,000)	(76,000)
Total: Administration	**72,436**	84,100	77,400
3.2.02. SUPPORTIVE SERVICES			
09. Allowances and Assistance	**1,401,701**	1,392,150	919,400
10. Grants and Subsidies	**107,250**	107,250	–
	1,508,951	1,499,400	919,400
01. Revenue - Federal	**(734,064)**	(459,700)	(459,700)
Total: Supportive Services	**774,887**	1,039,700	459,700

		Actual	Estimates	
			Amended	Original
		$	$	$
SERVICES TO THE DISABLED				
REHABILITATION (Cont'd)				
	CURRENT			
3.2.03.	**PRE-VOCATIONAL TRAINING CENTRE**			
	01. Salaries	206,835	207,100	247,100
	03. Transportation and Communications	3,698	4,000	2,500
	04. Supplies	8,257	9,100	10,600
	05. Professional Services	-	4,200	4,200
	06. Purchased Services	-	1,000	1,000
	09. Allowances and Assistance	22,909	24,500	12,500
		241,702	249,900	277,900
	01. Revenue - Federal	(104,100)	(133,700)	(133,700)
	Total: Pre-Vocational Training Centre	137,602	116,200	144,200
3.2.04.	**WORK ACTIVITY PROJECTS**			
	01. Salaries	137,865	138,200	157,200
	03. Transportation and Communications	1,141	2,100	2,100
	04. Supplies	16,903	17,800	17,800
	06. Purchased Services	10,086	14,200	56,200
	07. Property, Furnishings and Equipment	2,172	4,200	4,200
	09. Allowances and Assistance	24,783	32,000	42,000
		192,950	208,500	279,500
	01. Revenue - Federal	(103,529)	(139,800)	(139,800)
	Total: Work Activity Projects	89,421	68,700	139,700
3.2.05.	**REHABILITATION GROUP HOMES**			
	10. Grants and Subsidies	108,750	109,000	145,000
	01. Revenue - Federal	-	(15,000)	(15,000)
	Total: Rehabilitation Group Homes	108,750	94,000	130,000
TOTAL:	REHABILITATION	1,183,096	1,402,700	951,000
SUPPORT TO ORGANIZATIONS FOR THE DISABLED				
	CURRENT			
3.3.01.	**ALCOHOL AND DRUG DEPENDENCY COMMISSION**			
	10. Grants and Subsidies	1,720,000	1,720,000	1,720,000
	01. Revenue - Federal	(464,320)	(636,700)	(636,700)
	Total: Alcohol and Drug Dependency Commission	1,255,680	1,083,300	1,083,300

SERVICES TO THE DISABLED

SUPPORT TO ORGANIZATIONS FOR THE DISABLED (Cont'd)

CURRENT

	Actual $	Estimates Amended $	Estimates Original $
3.3.02. CANADIAN NATIONAL INSTITUTE FOR THE BLIND			
10. Grants and Subsidies	**438,200**	438,200	438,200
01. Revenue - Federal	**(99,234)**	(183,900)	(183,900)
Total: Canadian National Institute for the Blind	**338,966**	254,300	254,300
3.3.03. CANADIAN PARAPLEGIC ASSOCIATION			
10. Grants and Subsidies	**75,000**	75,000	75,000
01. Revenue - Federal	**(9,000)**	(37,600)	(37,600)
Total: Canadian Paraplegic Association	**66,000**	37,400	37,400
3.3.04. ESCASONI GROUP HOME			
10. Grants and Subsidies	**112,800**	112,800	112,800
01. Revenue - Federal	**-**	(12,500)	(12,500)
02. Revenue - Provincial	**(10,000)**	-	-
Total: Escasoni Group Home	**102,800**	100,300	100,300
3.3.05. PHYSICALLY HANDICAPPED SERVICE CENTRE (THE HUB)			
10. Grants and Subsidies	**200,000**	200,000	200,000
01. Revenue - Federal	**-**	(30,100)	(30,100)
Total: Physically Handicapped Service Centre (The HUB)	**200,000**	169,900	169,900
3.3.06. CANADIAN MENTAL HEALTH ASSOCIATION			
10. Grants and Subsidies	**245,189**	247,100	287,100
01. Revenue - Federal	**-**	(143,500)	(143,500)
Total: Canadian Mental Health Association	**245,189**	103,600	143,600

SERVICES TO THE DISABLED

SUPPORT TO ORGANIZATIONS FOR THE DISABLED (Cont'd)

CURRENT

	Actual $	Estimates Amended $	Estimates Original $
3.3.07. VERA INDUSTRIES			
10. Grants and Subsidies	**76,500**	76,500	76,500
01. Revenue - Federal	**(9,550)**	(38,300)	(38,300)
Total: Vera Industries	**66,950**	38,200	38,200
3.3.08. WORK ORIENTED REHABILITATION CENTRES			
10. Grants and Subsidies	**526,815**	530,000	530,000
01. Revenue - Federal	**(65,206)**	(190,300)	(190,300)
Total: Work Oriented Rehabilitation Centres	**461,609**	339,700	339,700
3.3.09. GOODWILL CENTRE			
10. Grants and Subsidies	**181,600**	181,600	181,600
01. Revenue - Federal	**-**	(15,800)	(15,800)
Total: Goodwill Centre	**181,600**	165,800	165,800
3.3.10. OTHER GRANTS			
10. Grants and Subsidies	**132,132**	134,200	124,200
Total: Other Grants	**132,132**	134,200	124,200
TOTAL: SUPPORT TO ORGANIZATIONS FOR THE DISABLED	**3,050,926**	2,426,700	2,456,700
TOTAL: SERVICES TO THE DISABLED	**10,238,340**	10,556,900	9,326,600

SERVICES TO FAMILIES

DAY CARE AND HOMEMAKER SERVICES

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
4.1.01. ADMINISTRATION			
01. Salaries	**108,423**	109,900	109,900
03. Transportation and Communications	**7,417**	7,600	7,600
04. Supplies	**250**	400	400
05. Professional Services	**38,274**	39,200	48,200
10. Grants and Subsidies	**75,414**	76,400	86,400
	229,778	233,500	252,500
01. Revenue - Federal	**(107,624)**	(78,300)	(78,300)
Total: Administration	**122,154**	155,200	174,200
4.1.02. DAY CARE SERVICES			
09. Allowances and Assistance	**428,272**	460,000	400,000
01. Revenue - Federal	**(52,543)**	(154,900)	(154,900)
02. Revenue - Provincial	**(8,365)**	(100)	(100)
Total: Day Care Services	**367,364**	305,000	245,000
4.1.03. HOMEMAKER SERVICES			
01. Salaries	**306,920**	307,200	317,200
03. Transportation and Communications	**39,196**	41,000	51,000
04. Supplies	**627**	1,000	1,000
	346,743	349,200	369,200
01. Revenue - Federal	**(161,843)**	(184,600)	(184,600)
Total: Homemaker Services	**184,900**	164,600	184,600
TOTAL: DAY CARE AND HOMEMAKER SERVICES	**674,418**	624,800	603,800

SERVICES TO FAMILIES

EMPLOYMENT OPPORTUNITIES

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
4.2.01.	**ADMINISTRATION**			
	01. Salaries	**466,349**	489,000	489,000
	03. Transportation and Communications	**12,811**	18,800	26,300
	04. Supplies	**79**	100	100
		479,239	507,900	515,400
	01. Revenue - Federal	**(99,776)**	(108,000)	(108,000)
	Total: Administration	**379,463**	399,900	407,400
4.2.02.	**COMMUNITY DEVELOPMENT PROJECTS**			
	01. Salaries	**19,582,633**	19,599,000	17,950,000
	03. Transportation and Communications	**124,297**	126,000	100,000
	04. Supplies	**374,964**	388,000	274,000
	06. Purchased Services	**144,650**	151,000	125,000
	07. Property, Furnishings and Equipment	**31,985**	32,000	23,000
		20,258,529	20,296,000	18,472,000
	02. Revenue - Provincial	**(859)**	-	-
	Total: Community Development Projects	**20,257,670**	20,296,000	18,472,000
4.2.03.	**EMPLOYMENT ENHANCEMENT PROJECTS**			
	01. Salaries	**3,053,434**	3,069,000	-
	03. Transportation and Communications	**9,498**	12,000	-
	04. Supplies	**208,635**	211,200	-
	05. Professional Services	**51,139**	53,000	-
	06. Purchased Services	**38,720**	38,800	-
	07. Property, Furnishings and Equipment	**9,547**	10,000	-
	Total: Employment Enhancement Projects	**3,370,973**	3,394,000	-
	TOTAL: EMPLOYMENT OPPORTUNITIES	**24,008,106**	24,089,900	18,879,400

SOCIAL ASSISTANCE

CURRENT

		Actual	Amended	Original
4.3.01.	**ADMINISTRATION**			
	01. Salaries	**419,532**	419,600	409,100
	03. Transportation and Communications	**5,954**	8,700	6,200
	04. Supplies	**-**	400	400
		425,486	428,700	415,700
	01. Revenue - Federal	**(167,482)**	(170,000)	(170,000)
	Total: Administration	**258,004**	258,700	245,700

SERVICES TO FAMILIES

SOCIAL ASSISTANCE (Cont'd)

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
4.3.02.	**SOCIAL ASSISTANCE**			
01.	Salaries	**3,284,860**	3,335,900	1,415,900
03.	Transportation and Communications	**49,276**	49,300	20,800
04.	Supplies	**131,532**	131,900	22,900
06.	Purchased Services	**60,144**	68,200	15,700
07.	Property, Furnishings and Equipment	**8,392**	8,400	5,400
09.	Allowances and Assistance	**100,647,872**	101,200,000	90,600,000
		104,182,076	104,793,700	92,080,700
01.	Revenue - Federal	**(54,377,744)**	(45,689,900)	(45,689,900)
02.	Revenue - Provincial	**(791,962)**	(1,100,000)	(1,100,000)
	Total: Social Assistance	**49,012,370**	58,003,800	45,290,800
4.3.03.	**DEBT ASSISTANCE - LABRADOR WEST**			
09.	Allowances and Assistance	**18,884**	22,000	-
	Total: Debt Assistance - Labrador West	**18,884**	22,000	-
TOTAL:	SOCIAL ASSISTANCE	**49,289,258**	58,284,500	45,536,500

SUPPORT TO FAMILY RELATED ORGANIZATIONS

CURRENT

		Actual	Amended	Original
4.4.01.	**FAMILY COUNSELLING SERVICES**			
10.	Grants and Subsidies	**128,550**	128,600	145,000
01.	Revenue - Federal	**(103,620)**	(72,500)	(72,500)
	Total: Family Counselling Services	**24,930**	56,100	72,500
4.4.02.	**TRANSITION HOUSES**			
10.	Grants and Subsidies	**684,082**	685,000	715,000
01.	Revenue - Federal	**(404,232)**	(557,500)	(557,500)
	Total: Transition Houses	**279,850**	127,500	157,500

SERVICES TO FAMILIES

SUPPORT TO FAMILY RELATED ORGANIZATIONS (Cont'd)

	Actual $	Estimates Amended $	Estimates Original $
CURRENT			
4.4.03. BIG BROTHERS ASSOCIATIONS			
10. Grants and Subsidies	**40,200**	40,200	40,200
01. Revenue - Federal	**(39,767)**	(20,100)	(20,100)
Total: Big Brothers Associations	**433**	20,100	20,100
4.4.04. SALVATION ARMY CORRECTIONAL SERVICES			
10. Grants and Subsidies	**12,000**	12,000	12,000
Total: Salvation Army Correctional Services	**12,000**	12,000	12,000
TOTAL: SUPPORT TO FAMILY RELATED ORGANIZATIONS	**317,213**	215,700	262,100
TOTAL: SERVICES TO FAMILIES	**74,288,995**	83,214,900	65,281,800
TOTAL: DEPAR.MENT	**103,431,708**	113,860,000	96,182,400

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	164,843,900
Supplementary supply	17,677,600
Total grant	182,521,500
Total expenditure (net of transfers)	181,419,886
Balance of grant undrawn and surrendered	1,101,614

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	184,278,110	81,139,783	103,138,327
Capital Account	321,281	27,900	293,381
	184,599,391	81,167,683	103,431,708
Suspense	254,483	242,474	12,009
Totals	184,853,874	81,410,157	103,443,717

G. PIKE
Deputy Minister
Social Services

DEPARTMENT OF HEALTH
Statement of Expenditure and Related Revenue for the year ended 31 March 1987

	Actual **$**	Estimates Amended $	 Original $
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**92,662**	93,000	88,300
03. Transportation and Communications	**19,315**	35,000	35,000
04. Supplies	**2,789**	3,600	3,600
06. Purchased Services	**1,477**	3,900	3,900
Total: Minister's Office	**116,243**	135,500	130,800
TOTAL: MINISTER'S OFFICE	**116,243**	135,500	130,800
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**364,080**	380,300	385,000
03. Transportation and Communications	**41,602**	47,900	48,500
04. Supplies	**3,173**	3,500	3,100
06. Purchased Services	**1,602**	1,700	1,500
	410,457	433,400	438,100
01. Revenue - Federal	**(8,622)**	(4,000)	(4,000)
Total: Executive Support	**401,835**	429,400	434,100

EXECUTIVE AND SUPPORT SERVICES

GENERAL ADMINISTRATION (Cont'd)

CURRENT

	Actual $	Estimates Amended $	 Original $
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**783,487**	855,900	855,900
03. Transportation and Communications	**7,324**	20,600	26,300
04. Supplies	**49,680**	54,200	77,500
05. Professional Services	**67,794**	70,200	70,200
06. Purchased Services	**104,290**	106,900	121,400
07. Property, Furnishings and Equipment	**105,754**	107,000	32,000
	1,118,329	1,214,800	1,183,300
19. Voted in Other Departments:			
Utility Services	**629,611**	644,500	644,500
Building Services	**5,750**	6,000	6,000
Rentals	**68,773**	69,600	69,600
Printing Services	**140,045**	105,700	105,700
	844,179	825,800	825,800
	1,962,508	2,040,600	2,009,100
01. Revenue - Federal	**(26,053)**	(24,400)	(24,400)
Total: Administrative Support	**1,936,455**	2,016,200	1,984,700
TOTAL: GENERAL ADMINISTRATION	**2,338,290**	2,445,600	2,418,800

HEALTH POLICY AND PLANNING

CURRENT

	Actual $	Amended $	Original $
1.3.01. ADMINISTRATION			
01. Salaries	**105,061**	108,400	177,300
03. Transportation and Communications	**-**	600	1,300
04. Supplies	**927**	1,500	800
05. Professional Services	**6,996**	7,000	-
Total: Administration	**112,984**	117,500	179,400

		Actual	Estimates	
			Amended	Original
		$	$	$
EXECUTIVE AND SUPPORT SERVICES				
HEALTH POLICY AND PLANNING (Cont'd)				
	CURRENT			
1.3.02.	**PROGRAM REVIEW AND PLANNING**			
	01. Salaries	**329,662**	335,200	383,600
	03. Transportation and Communications	**15,777**	26,000	16,900
	04. Supplies	**2,929**	4,000	4,000
	05. Professional Services	**277,223**	275,600	284,700
	09. Allowances and Assistance	**322,725**	339,400	322,400
		948,316	980,200	1,011,600
	01. Revenue - Federal	**(1,963)**	(1,800)	(1,800)
	02. Revenue - Provincial	**(61,682)**	(20,000)	(20,000)
	Total: Program Review and Planning	**884,671**	958,400	989,800
1.3.03.	**VITAL STATISTICS REGISTRY**			
	01. Salaries	**209,230**	218,400	256,400
	03. Transportation and Communications	**1,824**	6,700	6,700
	04. Supplies	**9,029**	11,800	11,800
	05. Professional Services	**4,895**	9,300	16,300
		224,978	246,200	291,200
	01. Revenue - Federal	**(1,465)**	(2,000)	(2,000)
	Total: Vital Statistics Registry	**223,513**	244,200	289,200
1.3.04.	**DENTAL SUPPORT**			
	03. Transportation and Communications	**8,150**	19,200	19,200
	04. Supplies	**267**	500	500
	06. Purchased Services	**21,274**	21,300	20,000
	07. Property, Furnishings and Equipment	**–**	800	2,100
	09. Allowances and Assistance	**195,001**	195,400	146,500
	10. Grants and Subsidies	**225,000**	225,000	166,600
		449,692	462,200	354,900
	02. Revenue - Provincial	**(12,904)**	(27,000)	(27,000)
	Total: Dental Support	**436,788**	435,200	327,900
TOTAL:	HEALTH POLICY AND PLANNING	**1,657,956**	1,755,300	1,786,300

EXECUTIVE AND SUPPORT SERVICES

MEDICAL SUPPLY CENTRE

CURRENT

			Estimates	
		Actual	Amended	Original
		$	$	$
1.4.01.	**ADMINISTRATION**			
	01. Salaries	**93,836**	96,400	88,900
	03. Transportation and Communications	**47**	700	700
	04. Supplies	**222**	800	800
		94,105	97,900	90,400
	19. Voted in Other Departments:			
	Utility Services	**43,388**	62,000	62,000
	Building Services	**34,688**	9,800	9,800
	General and Program Maintenance	**16,765**	24,000	24,000
		94,841	95,800	95,800
	Total: Administration	**188,946**	193,700	186,200
1.4.02.	**OPERATIONS**			
	01. Salaries	**324,380**	344,700	352,200
	03. Transportation and Communications	**130,580**	132,000	88,500
	04. Supplies	**4,963,748**	5,200,000	5,241,500
	07. Property, Furnishings and Equipment	**783**	6,400	8,400
		5,419,491	5,683,100	5,690,600
	49. Recharged to Other Government Divisions	**(4,229,624)**	(4,325,000)	(4,325,000)
		1,189,867	1,358,100	1,365,600
	01. Revenue - Federal	**(38,211)**	(52,000)	(52,000)
	02. Revenue - Provincial	**(543,080)**	(1,043,600)	(1,043,600)
	Total: Operations	**608,576**	262,500	270,000
TOTAL:	MEDICAL SUPPLY CENTRE	**797,522**	456,200	456,200
TOTAL:	EXECUTIVE AND SUPPORT SERVICES	**4,910,011**	4,792,600	4,792,100

	Actual	Estimates	
		Amended	Original
	$	$	$
PUBLIC HEALTH			
ADMINISTRATION			
CURRENT			
2.1.01. ADMINISTRATION			
01. Salaries	**70,666**	70,800	68,500
03. Transportation and Communications	**11,471**	13,500	7,500
04. Supplies	**1,603**	1,900	2,500
05. Professional Services	**30,000**	30,000	-
	113,740	116,200	78,500
19. Voted in Other Departments:			
Utility Services	**45,944**	58,800	58,800
Building Services	**70,927**	55,800	55,800
General and Program Maintenance	**54,523**	43,500	43,500
Rentals	**311,136**	284,300	284,300
	482,530	442,400	442,400
	596,270	558,600	520,900
01. Revenue - Federal	**(19,342)**	-	-
Total: Administration	**576,928**	558,600	520,900
2.1.02. CONSULTATIVE SERVICES			
01. Salaries	**511,643**	514,700	572,000
03. Transportation and Communications	**49,547**	56,300	59,100
04. Supplies	**63,025**	65,300	74,400
05. Professional Services	**3,266**	5,000	6,300
06. Purchased Services	**-**	3,200	3,200
07. Property, Furnishings and Equipment	**1,158**	3,200	3,200
	628,639	647,700	718,200
01. Revenue - Federal	**(3,354)**	(1,400)	(1,400)
Total: Consultative Services	**625,285**	646,300	716,800
TOTAL: ADMINISTRATION	**1,202,213**	1,204,900	1,237,700

PUBLIC HEALTH

PUBLIC AND COMMUNITY HEALTH

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
2.2.01. COMMUNITY HEALTH SERVICES			
01. Salaries	**6,085,644**	6,116,000	6,326,000
03. Transportation and Communications	**391,357**	414,400	377,800
04. Supplies	**317,222**	353,300	396,200
05. Professional Services	**171,922**	182,600	229,300
06. Purchased Services	**4,180**	4,900	4,600
07. Property, Furnishings and Equipment	**99,845**	102,800	60,100
09. Allowances and Assistance	**-**	600	600
10. Grants and Subsidies	**104,570**	115,800	106,800
	7,174,740	7,290,400	7,501,400
01. Revenue - Federal	**(50,000)**	(1,000)	(1,000)
02. Revenue - Provincial	**(21,928)**	(31,300)	(31,300)
Total: Community Health Services	**7,102,812**	7,258,100	7,469,100
2.2.02. ENVIRONMENTAL HEALTH SERVICES			
01. Salaries	**1,127,170**	1,135,700	1,260,700
03. Transportation and Communications	**239,469**	245,000	241,300
04. Supplies	**18,702**	22,400	23,500
06. Purchased Services	**3,693**	12,100	18,300
07. Property, Furnishings and Equipment	**11,635**	14,000	13,000
	1,400,669	1,429,200	1,556,800
02. Revenue - Provincial	**-**	(3,000)	(3,000)
Total: Environmental Health Services	**1,400,669**	1,426,200	1,553,800
TOTAL: PUBLIC AND COMMUNITY HEALTH	**8,503,481**	8,684,300	9,022,900

	Actual $	Estimates Amended $	Estimates Original $
PUBLIC HEALTH			
RURAL HEALTH SERVICES			
CURRENT			
2.3.01. RURAL HEALTH SERVICES			
01. Salaries	**434,644**	439,700	501,700
03. Transportation and Communications	**11,670**	13,500	13,500
04. Supplies	**142,069**	142,100	126,400
05. Professional Services	**-**	200	200
06. Purchased Services	**13,507**	15,400	13,100
07. Property, Furnishings and Equipment	**6,979**	7,000	5,000
09. Allowances and Assistance	**20,388**	21,000	21,000
	629,257	638,900	680,900
02. Revenue - Provincial	**(9,698)**	(15,100)	(15,100)
Total: Rural Health Services	**619,559**	623,800	665,800
TOTAL: RURAL HEALTH SERVICES	**619,559**	623,800	665,800
MENTAL HEALTH			
CURRENT			
2.4.01. MENTAL HEALTH			
01. Salaries	**242,861**	260,500	380,500
03. Transportation and Communications	**17,186**	19,300	19,300
04. Supplies	**9,447**	11,100	18,700
05. Professional Services	**17,137**	17,200	13,100
07. Property, Furnishings and Equipment	**22,356**	25,500	11,800
Total: Mental Health	**308,987**	333,600	443,400
TOTAL: MENTAL HEALTH	**308,987**	333,600	443,400

PUBLIC HEALTH

EMERGENCY AND TRANSPORTATION SERVICES

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.5.01.	**EMERGENCY HEALTH**			
	01. Salaries	**140,165**	153,800	153,800
	03. Transportation and Communications	**9,559**	10,500	10,500
	04. Supplies	**1,372**	3,800	800
	05. Professional Services	**73,211**	75,500	75,500
		224,307	243,600	240,600
	01. Revenue - Federal	**-**	(600)	(600)
	Total: Emergency Health	**224,307**	243,000	240,000
2.5.02.	**AIR AMBULANCE**			
	03. Transportation and Communications	**1,967,869**	1,971,900	2,000,000
	19. Voted in Other Departments: Air Services	**619,982**	645,800	645,800
		2,587,851	2,617,700	2,645,800
	01. Revenue - Federal	**(79,027)**	(140,000)	(140,000)
	Total: Air Ambulance	**2,508,824**	2,477,700	2,505,800
2.5.03.	**ROAD AMBULANCE**			
	09. Allowances and Assistance	**2,343,722**	2,354,600	2,354,600
	10. Grants and Subsidies	**435,892**	441,000	315,900
		2,779,614	2,795,600	2,670,500
	02. Revenue - Provincial	**(14,421)**	(5,000)	(5,000)
	Total: Road Ambulance	**2,765,193**	2,790,600	2,665,500

		Actual	Estimates	
			Amended	Original
		$	$	$
PUBLIC HEALTH				
EMERGENCY AND TRANSPORTATION SERVICES (Cont'd)				
	CURRENT			
2.5.04.	**ST. JOHN AMBULANCE**			
	10. Grants and Subsidies	**50,000**	50,000	50,000
	Total: St. John Ambulance	**50,000**	50,000	50,000
2.5.05.	**SPECIAL NEEDS ASSISTANCE**			
	09. Allowances and Assistance	**554,661**	555,400	530,400
	Total: Special Needs Assistance	**554,661**	555,400	530,400
TOTAL:	EMERGENCY AND TRANSPORTATION SERVICES	**6,102,985**	6,116,700	5,991,700
HEALTH PREVENTION AND PROMOTION				
	CURRENT			
2.6.01.	**EDUCATION, PROMOTION AND NUTRITION**			
	01. Salaries	**212,652**	222,100	222,100
	03. Transportation and Communications	**14,041**	14,600	13,600
	04. Supplies	**117,189**	120,200	119,600
	06. Purchased Services	**79,814**	82,500	82,500
	07. Property, Furnishings and Equipment	**8,462**	8,700	7,600
		432,158	448,100	445,400
	01. Revenue - Federal	**(1,184)**	(2,000)	(2,000)
	Total: Education, Promotion and Nutrition	**430,974**	446,100	443,400
2.6.02.	**IMMUNIZATION**			
	04. Supplies	**687,868**	692,000	692,000
	Total: Immunization	**687,868**	692,000	692,000
TOTAL:	HEALTH PREVENTION AND PROMOTION	**1,118,842**	1,138,100	1,135,400
TOTAL:	PUBLIC HEALTH	**17,856,067**	18,101,400	18,496,900

		Estimates	
	Actual	Amended	Original
	$	$	$
MEDICAL SERVICES AND SUPPORT			
MEMORIAL UNIVERSITY SCHOOL OF MEDICINE			
CURRENT			
3.1.01. MEMORIAL UNIVERSITY SCHOOL OF MEDICINE			
10. Grants and Subsidies	**12,970,000**	12,970,000	12,970,000
02. Revenue - Provincial	**(519,600)**	(470,000)	(470,000)
Total: Memorial University School of Medicine	**12,450,400**	12,500,000	12,500,000
TOTAL: MEMORIAL UNIVERSITY SCHOOL OF MEDICINE	**12,450,400**	12,500,000	12,500,000
DRUG SUBSIDIZATION			
CURRENT			
3.2.01. ADMINISTRATION			
05. Professional Services	**659,869**	686,000	686,000
01. Revenue - Federal	**(142,027)**	(203,000)	(203,000)
Total: Administration	**517,842**	483,000	483,000
3.2.02. INDIGENTS			
09. Allowances and Assistance	**14,616,545**	14,675,000	12,600,000
01. Revenue - Federal	**(6,146,034)**	(6,300,000)	(6,300,000)
Total: Indigents	**8,470,511**	8,375,000	6,300,000
3.2.03. SENIOR CITIZENS			
09. Allowances and Assistance	**6,833,341**	6,840,000	5,950,000
Total: Senior Citizens	**6,833,341**	6,840,000	5,950,000

		Actual	Estimates	
			Amended	Original
		$	$	$
MEDICAL SERVICES AND SUPPORT				
DRUG SUBSIDIZATION (Cont'd)				
	CURRENT			
3.2.04.	**CYSTIC FIBROSIS**			
	09. Allowances and Assistance	**255,310**	256,000	230,000
	Total: Cystic Fibrosis	**255,310**	256,000	230,000
TOTAL:	DRUG SUBSIDIZATION	**16,077,004**	15,954,000	12,963,000
MEDICAL CARE COMMISSION				
	CURRENT			
3.3.01.	**ADMINISTRATION**			
	10. Grants and Subsidies	**2,680,000**	2,680,000	2,680,000
	Total: Administration	**2,680,000**	2,680,000	2,680,000
3.3.02.	**PHYSICIANS' SERVICES**			
	10. Grants and Subsidies	**74,550,000**	74,550,000	73,700,000
	Total: Physicians' Services	**74,550,000**	74,550,000	73,700,000
3.3.03.	**CHILDREN'S DENTAL PROGRAM**			
	05. Professional Services	**6,110,000**	6,110,000	6,110,000
	01. Revenue - Federal	**(120,981)**	(240,000)	(240,000)
	Total: Children's Dental Program	**5,989,019**	5,870,000	5,870,000
TOTAL:	MEDICAL CARE COMMISSION	**83,219,019**	83,100,000	82,250,000
TOTAL:	MEDICAL SERVICES AND SUPPORT	**111,746,423**	111,554,000	107,713,000

HOSPITALS AND SENIOR CITIZENS' INSTITUTIONS

CO-ORDINATION AND DEVELOPMENT

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
4.1.01.	**SUPPORT SERVICES**			
01.	Salaries	**1,269,171**	1,279,300	1,472,300
03.	Transportation and Communications	**89,563**	99,000	99,500
04.	Supplies	**7,369**	7,600	7,100
05.	Professional Services	**51,786**	80,000	80,000
09.	Allowances and Assistance	**40,166**	44,000	54,000
10.	Grants and Subsidies	**8,000**	8,000	8,000
		1,466,055	1,517,900	1,720,900
01.	Revenue - Federal	**(166,293)**	(197,000)	(197,000)
02.	Revenue - Provincial	**(1,906)**	-	-
	Total: Support Services	**1,297,856**	1,320,900	1,523,900
4.1.02.	**WELFARE INSTITUTIONS LICENCING AND INSPECTION AUTHORITY**			
01.	Salaries	**146,464**	156,500	206,900
03.	Transportation and Communications	**27,992**	30,500	20,500
04.	Supplies	**459**	500	500
		174,915	187,500	227,900
01.	Revenue - Federal	**(75,947)**	(117,100)	(117,100)
02.	Revenue - Provincial	**(17,500)**	-	-
	Total: Welfare Institutions Licencing and Inspection Authority	**81,468**	70,400	110,800
TOTAL:	CO-ORDINATION AND DEVELOPMENT	**1,379,324**	1,391,300	1,634,700

	Actual	Estimates	
		Amended	Original
	$	$	$
HOSPITALS AND SENIOR CITIZENS' INSTITUTIONS			
GOVERNMENT OPERATED HOSPITALS			
CURRENT			
4.2.01. BONAVISTA HOSPITAL			
01. Salaries	**660,938**	662,200	1,484,200
03. Transportation and Communications	**6,202**	6,300	27,500
04. Supplies	**46,702**	47,000	192,300
05. Professional Services	**208**	300	600
06. Purchased Services	**26,744**	26,900	34,100
07. Property, Furnishings and Equipment	**-**	-	8,500
	740,794	742,700	1,747,200
19. Voted in Other Departments:			
Utility Services	**24,528**	102,500	102,500
Building Services	**4,542**	10,800	10,800
General and Program Maintenance	**5,942**	27,000	27,000
	35,012	140,300	140,300
	775,806	883,000	1,887,500
02. Revenue - Provincial	**(18,619)**	(38,000)	(38,000)
Total: Bonavista Hospital	**757,187**	845,000	1,849,500
4.2.02. BOTWOOD HOSPITAL			
01. Salaries	**1,862,983**	1,864,200	1,892,600
03. Transportation and Communications	**13,574**	16,500	16,500
04. Supplies	**191,302**	213,800	180,500
05. Professional Services	**2,942**	3,400	3,400
06. Purchased Services	**36,283**	36,600	18,900
07. Property, Furnishings and Equipment	**5,159**	11,000	11,000
	2,112,243	2,145,500	2,122,900
19. Voted in Other Departments:			
Utility Services	**72,633**	90,000	90,000
Building Services	**7,776**	7,900	7,900
General and Program Maintenance	**12,688**	13,000	13,000
	93,097	110,900	110,900
	2,205,340	2,256,400	2,233,800
02. Revenue - Provincial	**(123,847)**	(121,000)	(121,000)
Total: Botwood Hospital	**2,081,493**	2,135,400	2,112,800

HOSPITALS AND SENIOR CITIZENS' INSTITUTIONS

GOVERNMENT OPERATED HOSPITALS (Cont'd)

CURRENT

4.2.03. BURIN HOSPITAL

		Actual	Estimates	
			Amended	Original
		$	$	$
01.	Salaries	**1,691,642**	1,693,500	1,673,500
03.	Transportation and Communications	**25,668**	34,400	35,400
04.	Supplies	**236,406**	258,300	245,400
05.	Professional Services	**1,886**	1,900	1,600
06.	Purchased Services	**29,836**	44,100	33,300
07.	Property, Furnishings and Equipment	**12,956**	13,000	11,000
		1,998,394	2,045,200	2 000,200
19.	Voted in Other Departments:			
	Utility Services	**38,101**	50,700	50,700
	Building Services	**18,923**	15,000	15,000
	General and Program Maintenance	**13,484**	22,000	22,000
		70,508	87,700	87,700
		2,068,902	2,132,900	2,087,900
02.	Revenue - Provincial	**(48,200)**	(43,000)	(43,000)
Total:	Burin Hospital	**2,020,702**	2,089,900	2,044,900

4.2.04. GRAND BANK HOSPITAL

		Actual	Estimates	
			Amended	Original
		$	$	$
01.	Salaries	**1,502,678**	1,504,600	1,578,600
03.	Transportation and Communications	**17,669**	19,700	19,700
04.	Supplies	**186,994**	205,100	176,400
05.	Professional Services	**500**	500	500
06.	Purchased Services	**15,670**	26,200	23,900
07.	Property, Furnishings and Equipment	**7,336**	7,500	11,500
		1,730,847	1,763,600	1,810,600
19.	Voted in Other Departments:			
	Utility Services	**50,008**	69,600	69,600
	Building Services	**12,617**	9,800	9,800
	General and Program Maintenance	**24,029**	22,000	22,000
		86,654	101,400	101,400
		1,817,501	1,865,000	1,912,000
02.	Revenue - Provincial	**(56,313)**	(40,600)	(40,600)
Total:	Grand Bank Hospital	**1,761,188**	1,824,400	1,871,400

HOSPITALS AND SENIOR CITIZENS' INSTITUTIONS

GOVERNMENT OPERATED HOSPITALS (Cont'd)

		Actual	Estimates	
			Amended	Original
		$	$	$
	CURRENT			
4.2.05.	**PLACENTIA HOSPITAL**			
	01. Salaries	**1,537,467**	1,538,300	1,554,300
	03. Transportation and Communications	**18,940**	21,300	21,300
	04. Supplies	**178,523**	191,800	182,200
	05. Professional Services	**91**	300	300
	06. Purchased Services	**34,964**	35,300	23,900
	07. Property, Furnishings and Equipment	**4,723**	25,700	25,700
		1,774,708	1,812,700	1,807,700
	19. Voted in Other Departments:			
	Utility Services	**37,180**	52,400	52,400
	Building Services	**6,523**	13,000	13,000
	General and Program Maintenance	**73,510**	32,000	32,000
		117,213	97,400	97,400
		1,891,921	1,910,100	1,905,100
	02. Revenue - Provincial	**(35,275)**	(29,200)	(29,200)
	Total: Placentia Hospital	**1,856,646**	1,880,900	1,875,900
4.2.06.	**ST. LAWRENCE HOSPITAL**			
	01. Salaries	**1,217,710**	1,218,300	1,250,300
	03. Transportation and Communications	**16,030**	16,400	19,800
	04. Supplies	**138,909**	154,100	140,900
	05. Professional Services	**24**	400	400
	06. Purchased Services	**29,273**	29,700	16,500
	07. Property, Furnishings and Equipment	**2,544**	5,000	6,000
		1,404,490	1,423,900	1,433,900
	19. Voted in Other Departments:			
	Utility Services	**38,986**	45,300	45,300
	Building Services	**4,759**	5,000	5,000
	General and Program Maintenance	**11,684**	22,000	22,000
		55,429	72,300	72,300
		1,459,919	1,496,200	1,506,200
	02. Revenue - Provincial	**(89,027)**	(119,500)	(119,500)
	Total: St. Lawrence Hospital	**1,370,892**	1,376,700	1,386,700
TOTAL:	GOVERNMENT OPERATED HOSPITALS	**9,848,108**	10,152,300	11,141,200

HOSPITALS AND SENIOR CITIZENS' INSTITUTIONS

BOARD HOSPITALS AND RELATED SERVICES

	Actual	Estimates	
		Amended	Original
	$	$	$
CURRENT			
4.3.01. GRANTS TO HOSPITALS			
10. Grants and Subsidies:			
Hospital Insurance Program:			
Hospital Operations	**295,460,769**	297,266,300	290,161,800
Services Outside Province	**9,982,363**	9,220,000	9,220,000
Non-Hospital Facilities	**6,288,536**	5,363,500	5,363,500
Other Services:			
Medical	**10,638,537**	11,380,000	11,380,000
Ancillary	**8,772,724**	8,579,700	8,579,700
Psychiatric Hospital	**22,557,143**	21,893,500	21,795,000
	353,700,072	353,703,000	346,500,000
01. Revenue - Federal	**(1,177,514)**	(1,000,000)	(1,000,000)
02. Revenue - Provincial	**(4,417,774)**	(4,500,000)	(4,500,000)
Total: Grants to Hospitals	**348,104,784**	348,203,000	341,000,000
4.3.02. NEWFOUNDLAND CANCER TREATMENT AND RESEARCH FOUNDATION			
10. Grants and Subsidies	**1,000,000**	1,000,000	1,000,000
Total: Newfoundland Cancer Treatment and Research Foundation	**1,000,000**	1,000,000	1,000,000
4.3.03. EXTENDED HEALTH CARE			
10. Grants and Subsidies	**2,800,000**	2,800,000	3,500,000
Total: Extended Health Care	**2,800,000**	2,800,000	3,500,000
TOTAL: BOARD HOSPITALS AND RELATED SERVICES	**351,904,784**	352,003,000	345,500,000

HOSPITALS AND SENIOR CITIZENS' INSTITUTIONS

LONG TERM SPECIAL CARE

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
4.4.01. CHURCH AND INTERFAITH INSTITUTIONS			
09. Allowances and Assistance	36,170,076	36,361,700	36,443,000
01. Revenue - Federal	(117,616)	(150,000)	(150,000)
02. Revenue - Provincial	(30,990)	(29,000)	(29,000)
Total: Church and Interfaith Institutions	36,021,470	36,182,700	36,264,000
4.4.02. LICENCED BOARDING HOMES			
02. Employee Benefits	353	4,300	4,300
03. Transportation and Communications	2,737	4,000	4,000
04. Supplies	7,140	12,300	12,300
06. Purchased Services	1,107,765	1,109,000	1,109,000
09. Allowances and Assistance	3,848,298	3,895,000	4,250,000
	4,966,293	5,024,600	5,379,600
01. Revenue - Federal	(2,488,639)	(2,650,000)	(2,650,000)
02. Revenue - Provincial	(269,487)	(300,200)	(300,200)
Total: Licenced Boarding Homes	2,208,167	2,074,400	2,429,400
4.4.03. WATERFORD HOME FOR SPECIAL CARE			
09. Allowances and Assistance	4,258,471	4,390,200	4,488,700
01. Revenue - Federal	(693,800)	(571,200)	(571,200)
Total: Waterford Home for Special Care	3,564,671	3,819,000	3,917,500
4.4.04. HOMES FOR EX-PSYCHIATRIC PATIENTS			
06. Purchased Services	376,619	394,000	394,000
09. Allowances and Assistance	1,891,894	1,912,100	1,912,100
	2,268,513	2,306,100	2,306,100
01. Revenue - Federal	(1,180,712)	(1,225,000)	(1,225,000)
02. Revenue - Provincial	(59,189)	(140,000)	(140,000)
Total: Homes for Ex-Psychiatric Patients	1,028,612	941,100	941,100

HOSPITALS AND SENIOR CITIZENS' INSTITUTIONS

LONG TERM SPECIAL CARE (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
4.4.05. COMMUNITY BASED SERVICES			
01. Salaries	–	–	24,600
10. Grants and Subsidies	1,285,000	1,285,000	1,205,000
	1,285,000	1,285,000	1,229,600
01. Revenue - Federal	(606,500)	(612,600)	(612,600)
Total: Community Based Services	678,500	672,400	617,000
4.4.06. OTHER SPECIAL CARE HOMES			
09. Allowances and Assistance	411,600	411,600	360,300
01. Revenue - Federal	(51,011)	(62,000)	(62,000)
Total: Other Special Care Homes	360,589	349,600	298,300
TOTAL: LONG TERM SPECIAL CARE	43,862,009	44,039,200	44,467,300

HOMES FOR THE AGED

CURRENT

	Actual	Amended	Original
4.5.01. ESCASONI			
01. Salaries	4,832,827	4,844,200	4,643,200
02. Employee Benefits	1,000	1,000	1,000
03. Transportation and Communications	14,318	14,600	8,600
04. Supplies	660,934	712,200	718,200
06. Purchased Services	23,176	25,000	25,000
07. Property, Furnishings and Equipment	60,220	62,400	62,400
	5,592,475	5,659,400	5,458,400
19. Voted in Other Departments:			
Utility Services	163,589	163,200	163,200
Building Services	36,602	28,800	28,800
General and Program Maintenance	84,410	42,000	42,000
	284,601	234,000	234,000
	5,877,076	5,893,400	5,692,400
01. Revenue - Federal	(86,986)	(79,000)	(79,000)
02. Revenue - Provincial	(1,222,247)	(1,224,500)	(1,224,500)
Total: Escasoni	4,567,843	4,589,900	4,388,900

HOSPITALS AND SENIOR CITIZENS' INSTITUTIONS

HOMES FOR THE AGED (Cont'd)

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
4.5.02.	**HARBOUR LODGE**			
	01. Salaries	**2,572,141**	2,680,900	3,188,500
	02. Employee Benefits	**-**	3,500	3,500
	03. Transportation and Communications	**2,934**	8,700	8,700
	04. Supplies	**327,602**	411,300	462,300
	05. Professional Services	**-**	3,000	3,000
	06. Purchased Services	**82,105**	124,500	124,500
	07. Property, Furnishings and Equipment	**46,263**	60,000	60,000
	11. Debt Expenses	**57,830**	58,400	58,400
		3,088,875	3,350,300	3,908,900
	19. Voted in Other Departments:			
	Utility Services	**144,322**	118,800	118,800
	Building Services	**24,504**	12,200	12,200
	General and Program Maintenance	**47,084**	37,000	37,000
		215,910	168,000	168,000
		3,304,785	3,518,300	4,076,900
	01. Revenue - Federal	**(64,467)**	(97,000)	(97,000)
	02. Revenue - Provincial	**(392,402)**	(730,000)	(730,000)
	Total: Harbour Lodge	**2,847,916**	2,691,300	3,249,900
4.5.03.	**HOYLES HOME**			
	01. Salaries	**6,798,419**	6,821,500	6,602,500
	02. Employee Benefits	**75**	2,100	2,100
	03. Transportation and Communications	**9,407**	11,600	11,600
	04. Supplies	**998,623**	1,001,700	1,027,000
	05. Professional Services	**236**	2,800	2,800
	06. Purchased Services	**557,746**	564,100	538,800
	07. Property, Furnishings and Equipment	**59,173**	74,000	74,000
	09. Allowances and Assistance	**49,458**	55,000	55,000
		8,473,137	8,532,800	8,313,800
	19. Voted in Other Departments:			
	Utility Services	**314,356**	316,100	316,100
	Building Services	**69,664**	37,700	37,700
	General and Program Maintenance	**204,350**	113,000	113,000
		588,370	466,800	466,800
		9,061,507	8,999,600	8,780,600
	01. Revenue - Federal	**(196,067)**	(205,000)	(205,000)
	02. Revenue - Provincial	**(1,435,438)**	(1,360,300)	(1,360,300)
	Total: Hoyles Home	**7,430,002**	7,434,300	7,215,300
TOTAL:	HOMES FOR THE AGED	**14,845,761**	14,715,500	14,854,100

HOSPITALS AND SENIOR CITIZENS' INSTITUTIONS

MEDICAL FACILITIES AND EQUIPMENT

	Actual $	Estimates Amended $	Estimates Original $
CURRENT			
4.6.01. RENTAL PURCHASE (STATUTORY)			
20. Provided in Other Departments	**1,582,131**	330,500	330,500
Total: Rental Purchase (Statutory)	**1,582,131**	330,500	330,500
CAPITAL			
4.6.02. HOSPITAL EQUIPMENT			
07. Property, Furnishings and Equipment	**6,650,000**	6,650,000	7,000,000
Total: Hospital Equipment	**6,650,000**	6,650,000	7,000,000
4.6.04. LEONARD A. MILLER CENTRE			
07. Property, Furnishings and Equipment	**200,000**	200,000	200,000
Total: Leonard A. Miller Centre	**200,000**	200,000	200,000
4.6.05. JANEWAY CHILD HEALTH CENTRE			
07. Property, Furnishings and Equipment	**360,000**	360,000	360,000
Total: Janeway Child Health Centre	**360,000**	360,000	360,000
4.6.06. JAMES PATON MEMORIAL HOSPITAL			
07. Property, Furnishings and Equipment	**30,000**	30,000	30,000
Total: James Paton Memorial Hospital	**30,000**	30,000	30,000
4.6.07. CENTRAL NEWFOUNDLAND HOSPITAL			
07. Property, Furnishings and Equipment	**3,830,645**	3,850,000	4,500,000
Total: Central Newfoundland Hospital	**3,830,645**	3,850,000	4,500,000
4.6.08. CLARENVILLE HOSPITAL			
07. Property, Furnishings and Equipment	**948,472**	950,000	300,000
Total: Clarenville Hospital	**948,472**	950,000	300,000

HOSPITALS AND SENIOR CITIZENS' INSTITUTIONS

MEDICAL FACILITIES AND EQUIPMENT (Cont'd)

CAPITAL

		Actual $	Estimates Amended $	 Original $
4.6.09.	**BURIN PENINSULA HOSPITAL**			
	07. Property, Furnishings and Equipment	**5,877,376**	5,910,000	6,000,000
	Total: Burin Peninsula Hospital	**5,877,376**	5,910,000	6,000,000
4.6.10.	**ST. ANTHONY HOSPITAL**			
	07. Property, Furnishings and Equipment	**400,000**	400,000	400,000
	Total: St. Anthony Hospital	**400,000**	400,000	400,000
4.6.11.	**GRACE GENERAL HOSPITAL**			
	07. Property, Furnishings and Equipment	**1,080,000**	1,080,000	1,080,000
	Total: Grace General Hospital	**1,080,000**	1,080,000	1,080,000
4.6.12.	**SIR THOMAS RODDICK HOSPITAL**			
	07. Property, Furnishings and Equipment	**100,000**	100,000	100,000
	Total: Sir Thomas Roddick Hospital	**100,000**	100,000	100,000
4.6.14.	**BUCHANS HOSPITAL**			
	07. Property, Furnishings and Equipment	**100,000**	100,000	100,000
	Total: Buchans Hospital	**100,000**	100,000	100,000
4.6.15.	**WESTERN MEMORIAL HOSPITAL**			
	07. Property, Furnishings and Equipment	**500,000**	500,000	500,000
	Total: Western Memorial Hospital	**500,000**	500,000	500,000
4.6.16.	**M.J. BOYLEN HOSPITAL**			
	07. Property, Furnishings and Equipment	**1,758,628**	1,760,000	1,760,000
	Total: M.J. Boylen Hospital	**1,758,628**	1,760,000	1,760,000
4.6.17.	**OTHER MEDICAL FACILITIES**			
	07. Property, Furnishings and Equipment	**409,709**	410,000	320,000
	02. Revenue - Provincial	**(340,000)**	(195,000)	(195,000)
	Total: Other Medical Facilities	**69,709**	215,000	125,000

	Actual $	Estimates Amended $	Estimates Original $
HOSPITALS AND SENIOR CITIZENS' INSTITUTIONS			
MEDICAL FACILITIES AND EQUIPMENT (Cont'd)			
CAPITAL			
4.6.18. RENTAL PURCHASE (STATUTORY)			
20. Provided in Other Departments	**1,614,945**	1,614,600	1,614,600
Total: Rental Purchase (Statutory)	**1,614,945**	1,614,600	1,614,600
4.6.19. ALTERATIONS TO EXISTING FACILITIES			
19. Voted in Other Departments	**78,620**	80,000	80,000
Total: Alterations to Existing Facilities	**78,620**	80,000	80,000
4.6.20. DEVELOPMENT OF NEW FACILITIES			
19. Voted in Other Departments	**97,615**	110,000	110,000
Total: Development of New Facilities	**97,615**	110,000	110,000
TOTAL: MEDICAL FACILITIES AND EQUIPMENT	**25,278,141**	24,240,100	24,590,100
LONG TERM SPECIAL CARE FACILITIES AND EQUIPMENT			
CAPITAL			
4.7.01. RENTAL PURCHASE - HARBOUR LODGE			
11. Debt Expenses	**3,700**	3,700	3,700
Total: Rental Purchase - Harbour Lodge	**3,700**	3,700	3,700

HOSPITALS AND SENIOR CITIZENS' INSTITUTIONS

LONG TERM SPECIAL CARE FACILITIES AND EQUIPMENT (Cont'd)

	Actual	Estimates	
		Amended	Original
	$	$	$
CAPITAL			
4.7.02. FURNISHINGS AND EQUIPMENT			
07. Property, Furnishings and Equipment	**1,000,000**	1,000,000	650,000
Total: Furnishings and Equipment	**1,000,000**	1,000,000	650,000
4.7.03. ALTERATIONS TO EXISTING FACILITIES			
19. Voted in Other Departments	**602**	10,000	10,000
Total: Alterations to Existing Facilities	**602**	10,000	10,000
4.7.04. DEVELOPMENT OF NEW FACILITIES			
19. Voted in Other Departments	**3,973,860**	4,826,000	4,826,000
Total: Development of New Facilities	**3,973,860**	4,826,000	4,826,000
TOTAL: LONG TERM SPECIAL CARE FACILITIES AND EQUIPMENT	**4,978,162**	5,839,700	5,489,700
TOTAL: HOSPITALS AND SENIOR CITIZENS' INSTITUTIONS	**452,096,289**	452,381,100	447,677,100
TOTAL: DEPARTMENT	**586,608,790**	586,829,100	578,679,100

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	592,642,800
Supplementary supply	8,150,000
Total grant	600,792,800
Total expenditure (net of transfers and statutory payments)	598,958,033
Balance of grant undrawn and surrendered	1,834,767

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	580,879,960	22,945,342	557,934,618
Capital Account	29,014,172	340,000	28,674,172
	609,894,132	23,285,342	586,608,790
Suspense	37,665	45,363	(7,698)
Totals	609,931,797	23,330,705	586,601,092

A. HEARN
Deputy Minister
Health

Statement No. 23

DEPARTMENT OF LABOUR
Statement of Expenditure and Related Revenue for the year ended 31 March 1987

		Actual	Estimates	
			Amended	Original
		$	$	$
EXECUTIVE AND SUPPORT SERVICES				
MINISTER'S OFFICE				
	CURRENT			
1.1.01.	**MINISTER'S OFFICE**			
	01. Salaries	**87,513**	87,600	91,100
	03. Transportation and Communications	**60,860**	67,400	40,000
	04. Supplies	**5,961**	6,500	3,600
	06. Purchased Services	**6,488**	7,300	3,900
	Total: Minister's Office	**160,822**	168,800	138,600
TOTAL:	MINISTER'S OFFICE	**160,822**	168,800	138,600
GENERAL ADMINISTRATION				
	CURRENT			
1.2.01.	**EXECUTIVE SUPPORT**			
	01. Salaries	**237,170**	245,500	245,500
	02. Employee Benefits	**1,431**	1,450	600
	03. Transportation and Communications	**36,061**	36,900	32,700
	04. Supplies	**3,472**	4,100	1,300
	05. Professional Services	-	300	600
	06. Purchased Services	**2,722**	2,750	2,500
	09. Allowances and Assistance	**2,073**	2,100	-
		282,929	293,100	283,200
	02. Revenue - Provincial	**(53,587)**	(37,500)	(37,500)
	Total: Executive Support	**229,342**	255,600	245,700

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
GENERAL ADMINISTRATION (Cont'd)			
CURRENT			
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**156,685**	166,600	166,600
02. Employee Benefits	**–**	–	300
03. Transportation and Communications	**3,205**	4,000	6,000
04. Supplies	**8,515**	8,700	13,500
05. Professional Services	**12,034**	14,800	12,800
06. Purchased Services	**43,234**	43,900	27,500
07. Property, Furnishings and Equipment	**20,784**	21,100	12,300
	244,457	259,100	239,000
19. Voted in Other Departments:			
Utility Services	**131,469**	136,900	136,900
Rentals	**210,931**	562,600	562,600
Printing Services	**57,548**	22,200	22,200
	399,948	721,700	721,700
	644,405	980,800	960,700
01. Revenue - Federal	**(272)**	(500)	(500)
02. Revenue - Provincial	**(26,300)**	(2,000)	(2,000)
Total: Administrative Support	**617,833**	978,300	958,200
1.2.03. PROGRAM PLANNING AND REVIEW			
01. Salaries	**120,779**	140,200	140,200
02. Employee Benefits	**25**	100	800
03. Transportation and Communications	**3,868**	4,400	4,200
04. Supplies	**2,354**	2,500	1,800
07. Property, Furnishings and Equipment	**3,421**	3,500	3,500
	130,447	150,700	150,500
02. Revenue - Provincial	**–**	(60,000)	(60,000)
Total: Program Planning and Review	**130,447**	90,700	90,500
TOTAL: GENERAL ADMINISTRATION	**977,622**	1,324,600	1,294,400
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**1,138,444**	1,493,400	1,433,000

LABOUR RELATIONS AND EMPLOYMENT STANDARDS

INDUSTRIAL RELATIONS

		Actual	Estimates	
			Amended	Original
		$	$	$
	CURRENT			
2.1.01.	**ADMINISTRATION**			
	01. Salaries	**332,896**	340,700	340,700
	02. Employee Benefits	**450**	1,900	2,100
	03. Transportation and Communications	**33,372**	34,500	35,000
	04. Supplies	**5,101**	5,300	3,300
	05. Professional Services	**3,687**	15,200	35,800
	06. Purchased Services	**2,851**	10,400	1,200
	07. Property, Furnishings and Equipment	**2,462**	3,200	2,000
	10. Grants and Subsidies	**2,000**	2,000	2,000
	Total: Administration	**382,819**	413,200	422,100
2.1.02.	**LABOUR RELATIONS BOARD**			
	01. Salaries	**146,111**	146,700	126,200
	02. Employee Benefits	**–**	–	200
	03. Transportation and Communications	**49,468**	50,600	40,000
	04. Supplies	**877**	900	900
	05. Professional Services	**100,166**	101,740	104,000
	06. Purchased Services	**995**	1,000	1,000
	07. Property, Furnishings and Equipment	**1,205**	1,260	400
	Total: Labour Relations Board	**298,822**	302,200	272,700
2.1.03.	**INDUSTRIAL INQUIRIES**			
	03. Transportation and Communications	**11,949**	16,000	25,000
	05. Professional Services	**9,701**	13,500	25,000
	Total: Industrial Inquiries	**21,650**	29,500	50,000

	Actual	Estimates	
		Amended	Original
	$	$	$
LABOUR RELATIONS AND EMPLOYMENT STANDARDS			
INDUSTRIAL RELATIONS (Cont'd)			
CURRENT			
2.1.04. CONCILIATION BOARDS AND MEDIATION SERVICES			
03. Transportation and Communications	**1,442**	6,000	8,000
05. Professional Services	**8,450**	18,600	25,600
Total: Conciliation Boards and Mediation Services	**9,892**	24,600	33,600
TOTAL: INDUSTRIAL RELATIONS	**713,183**	769,500	778,400
LABOUR STANDARDS			
CURRENT			
2.2.01. ADMINISTRATION			
01. Salaries	**410,400**	452,700	452,700
02. Employee Benefits	**715**	1,000	–
03. Transportation and Communications	**11,413**	12,800	15,700
04. Supplies	**3,290**	4,600	5,200
05. Professional Services	**2,016**	4,300	11,000
06. Purchased Services	**5,083**	6,000	5,400
07. Property, Furnishings and Equipment	**19,490**	20,100	14,500
Total: Administration	**452,407**	501,500	504,500
2.2.02. BOARDS AND TRIBUNALS			
03. Transportation and Communications	**7,881**	12,000	12,000
05. Professional Services	**11,037**	20,100	17,100
Total: Boards and Tribunals	**18,918**	32,100	29,100
TOTAL: LABOUR STANDARDS	**471,325**	533,600	533,600
TOTAL: LABOUR RELATIONS AND EMPLOYMENT STANDARDS	**1,184,508**	1,303,100	1,312,000

OCCUPATIONAL HEALTH AND SAFETY

OCCUPATIONAL HEALTH AND SAFETY SERVICES

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
3.1.01.	**ADMINISTRATION**			
	01. Salaries	**51,507**	52,900	52,900
	03. Transportation and Communications	**19,837**	20,700	20,000
	04. Supplies	**28**	400	100
	05. Professional Services	**12,384**	12,500	26,500
	06. Purchased Services	**–**	100	100
	07. Property, Furnishings and Equipment	**3,864**	4,500	1,500
		87,620	91,100	101,100
	02. Revenue - Provincial	**–**	(101,100)	(101,100)
	Total: Administration	**87,620**	(10,000)	–
3.1.02.	**MINES SAFETY INSPECTIONS**			
	01. Salaries	**171,908**	231,500	270,200
	02. Employee Benefits	**2,233**	2,500	2,500
	03. Transportation and Communications	**26,386**	27,600	27,600
	04. Supplies	**11,692**	15,800	15,800
	05. Professional Services	**–**	5,000	17,000
	06. Purchased Services	**4,847**	5,000	5,000
	07. Property, Furnishings and Equipment	**18,500**	19,500	12,500
		235,566	306,900	350,600
	02. Revenue - Provincial	**(334,244)**	(350,600)	(350,600)
	Total: Mines Safety Inspections	**(98,678)**	(43,700)	–
3.1.03.	**HEALTH AND SAFETY INSPECTIONS**			
	01. Salaries	**546,761**	590,800	552,100
	02. Employee Benefits	**4,309**	8,700	8,700
	03. Transportation and Communications	**60,731**	63,600	85,000
	04. Supplies	**43,656**	48,700	67,800
	05. Professional Services	**1,398**	12,900	6,300
	06. Purchased Services	**33,284**	35,200	37,800
	07. Property, Furnishings and Equipment	**44,232**	76,400	29,300
		734,371	836,300	787,000
	02. Revenue - Provincial	**(678,077)**	(787,000)	(787,000)
	Total: Health and Safety Inspections	**56,294**	49,300	–

OCCUPATIONAL HEALTH AND SAFETY

OCCUPATIONAL HEALTH AND SAFETY SERVICES (Cont'd)

CURRENT

	Actual $	Estimates Amended $	Estimates Original $
3.1.04. MEDICAL AND HYGIENE INSPECTIONS			
01. Salaries	**277,360**	324,500	324,500
02. Employee Benefits	**2,030**	3,700	2,500
03. Transportation and Communications	**40,854**	45,700	31,100
04. Supplies	**19,947**	26,200	21,000
05. Professional Services	**22,630**	45,300	61,000
06. Purchased Services	**9,013**	9,700	9,500
07. Property, Furnishings and Equipment	**25,578**	27,300	22,300
	397,412	482,400	471,900
02. Revenue - Provincial	**(316,816)**	(471,900)	(471,900)
Total: Medical and Hygiene Inspections	**80,596**	10,500	-
TOTAL: OCCUPATIONAL HEALTH AND SAFETY SERVICES	**125,832**	6,100	-

GENERAL INSPECTION SERVICES

CURRENT

	Actual $	Estimates Amended $	Estimates Original $
3.2.01. ELECTRICAL INSPECTIONS			
01. Salaries	**863,562**	905,300	963,000
02. Employee Benefits	**440**	3,000	3,000
03. Transportation and Communications	**63,257**	69,800	73,500
04. Supplies	**53,267**	60,500	60,500
06. Purchased Services	**18,544**	19,300	25,300
07. Property, Furnishings and Equipment	**88,289**	90,800	97,000
	1,087,359	1,148,700	1,222,300
02. Revenue - Provincial	**(458,244)**	(525,000)	(525,000)
Total: Electrical Inspections	**629,115**	623,700	697,300

	Actual	Estimates	
		Amended	Original
	$	$	$
OCCUPATIONAL HEALTH AND SAFETY			
GENERAL INSPECTION SERVICES (Cont'd)			
CURRENT			
3.2.02. ENGINEERING AND TECHNICAL INSPECTIONS			
01. Salaries	662,177	671,900	665,900
02. Employee Benefits	332	2,000	1,000
03. Transportation and Communications	102,578	107,400	100,100
04. Supplies	16,005	16,800	19,700
05. Professional Services	42,685	43,200	45,000
06. Purchased Services	8,644	9,200	9,100
07. Property, Furnishings and Equipment	24,120	24,600	22,800
	856,541	875,100	863,600
01. Revenue - Federal	(64,777)	(77,800)	(77,800)
02. Revenue - Provincial	(342,012)	(334,500)	(334,500)
Total: Engineering and Technical Inspections	449,752	462,800	451,300
TOTAL: GENERAL INSPECTION SERVICES	1,078,867	1,086,500	1,148,600
FINANCIAL ASSISTANCE			
CURRENT			
3.3.01. ASSISTANCE TO ST. LAWRENCE MINERS' DEPENDENTS			
09. Allowances and Assistance	78,087	90,000	90,000
02. Revenue - Provincial	(73)	-	-
Total: Assistance to St. Lawrence Miners' Dependents	78,014	90,000	90,000
3.3.02. ASSISTANCE TO OUTSIDE AGENCIES			
09. Allowances and Assistance	112,819	115,000	104,000
10. Grants and Subsidies	33,062	33,500	40,000
	145,881	148,500	144,000
02. Revenue - Provincial	(131,037)	(144,000)	(144,000)
Total: Assistance to Outside Agencies	14,844	4,500	-
TOTAL: FINANCIAL ASSISTANCE	92,858	94,500	90,000
TOTAL: OCCUPATIONAL HEALTH AND SAFETY	1,297,557	1,187,100	1,238,600
TOTAL: DEPARTMENT	3,620,509	3,983,600	3,983,600

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	6,153,800
Supplementary supply	—
Total grant	6,153,800
Total expenditure (net of transfers)	5,626,000
Balance of grant undrawn and surrendered	527,800

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	6,025,948	2,405,439	3,620,509
Suspense	4,428	4,428	—
Totals	6,030,376	2,409,867	3,620,509

H. NOSEWORTHY
Deputy Minister
Labour

Statement No. 24

DEPARTMENT OF MUNICIPAL AFFAIRS
Statement of Expenditure and Related Revenue for the year ended 31 March 1987

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**147,467**	149,700	149,700
03. Transportation and Communications	**45,776**	46,600	40,000
04. Supplies	**2,820**	3,000	3,600
06. Purchased Services	**14,059**	15,900	3,900
	210,122	215,200	197,200
02. Revenue - Provincial	**(198)**	-	-
Total: Minister's Office	**209,924**	215,200	197,200
TOTAL: MINISTER'S OFFICE	**209,924**	215,200	197,200
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**252,139**	253,000	238,500
03. Transportation and Communications	**24,826**	48,400	48,700
04. Supplies	**584**	700	1,400
06. Purchased Services	**3,231**	3,600	2,600
Total: Executive Support	**280,780**	305,700	291,200

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
GENERAL ADMINISTRATION (Cont'd)			
CURRENT			
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**449,832**	452,200	424,200
03. Transportation and Communications	**42,596**	43,200	34,200
04. Supplies	**6,080**	6,200	8,900
05. Professional Services	**10,368**	10,600	7,800
06. Purchased Services	**12,235**	16,500	17,000
07. Property, Furnishings and Equipment	**26,784**	27,000	22,500
	547,895	555,700	514,600
19. Voted in Other Departments:			
Utility Services	**146,362**	154,800	154,800
Rentals	**43,422**	37,000	37,000
Printing Services	**57,082**	34,300	34,300
	246,866	226,100	226,100
	794,761	781,800	740,700
01. Revenue - Federal	**(1,658)**	(3,000)	(3,000)
02. Revenue - Provincial	**(400)**	(500)	(500)
Total: Administrative Support	**792,703**	778,300	737,200
TOTAL: GENERAL ADMINISTRATION	**1,073,483**	1,084,000	1,028,400
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**1,283,407**	1,299,200	1,225,600

SERVICES TO MUNICIPALITIES

LOCAL GOVERNMENT FINANCE AND ADMINISTRATION

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
2.1.01. ADMINISTRATION			
01. Salaries	**175,015**	201,600	201,600
03. Transportation and Communications	**11,514**	12,000	12,000
04. Supplies	**9,559**	25,000	25,000
05. Professional Services	**13,750**	18,000	18,000
09. Allowances and Assistance	**200,000**	200,000	200,000
10. Grants and Subsidies	**97,500**	125,000	125,000
	507,338	581,600	581,600
02. Revenue - Provincial	**(269)**	-	-
Total: Administration	**507,069**	581,600	581,600
2.1.02. MUNICIPAL FINANCE			
01. Salaries	**166,300**	181,200	181,200
03. Transportation and Communications	**1,201**	1,300	1,000
04. Supplies	**698**	700	1,000
05. Professional Services	**38,380**	59,500	33,300
	206,579	242,700	216,500
02. Revenue - Provincial	**(600)**	-	-
Total: Municipal Finance	**205,979**	242,700	216,500
2.1.03. MUNICIPAL INSPECTION			
01. Salaries	**137,467**	159,300	159,300
03. Transportation and Communications	**40,137**	55,000	55,000
04. Supplies	**648**	1,000	1,000
	178,252	215,300	215,300
02. Revenue - Provincial	**(671)**	(500)	(500)
Total: Municipal Inspection	**177,581**	214,800	214,800
TOTAL: LOCAL GOVERNMENT FINANCE AND ADMINISTRATION	**890,629**	1,039,100	1,012,900

SERVICES TO MUNICIPALITIES

MUNICIPAL ASSESSMENT

CURRENT

	Actual	Estimates Amended	 Original
	$	$	$
2.2.01. ADMINISTRATION			
01. Salaries	**99,154**	100,600	100,600
02. Employee Benefits	**2,277**	2,600	2,600
03. Transportation and Communications	**9,580**	10,000	10,000
04. Supplies	**2,358**	10,000	10,000
05. Professional Services	**68,604**	79,500	79,500
	181,973	202,700	202,700
02. Revenue - Provincial	**-**	(1,000)	(1,000)
Total: Administration	**181,973**	201,700	201,700
2.2.02. ASSESSMENT SERVICES			
01. Salaries	**758,454**	823,000	851,000
03. Transportation and Communications	**252,320**	260,000	243,000
04. Supplies	**5,318**	5,500	8,500
05. Professional Services	**140,840**	154,000	168,000
	1,156,932	1,242,500	1,270,500
02. Revenue - Provincial	**(833,677)**	(700,000)	(700,000)
Total: Assessment Services	**323,255**	542,500	570,500
TOTAL: MUNICIPAL ASSESSMENT	**505,228**	744,200	772,200

PLANNING

CURRENT

	Actual	Amended	Original
2.3.01. ADMINISTRATION			
01. Salaries	**225,446**	259,200	230,200
03. Transportation and Communications	**18,581**	23,400	23,400
04. Supplies	**2,083**	5,200	5,200
05. Professional Services	**37,314**	55,100	30,100
06. Purchased Services	**3,619**	3,800	3,800
	287,043	346,700	292,700
01. Revenue - Federal	**-**	(23,200)	(23,200)
02. Revenue - Provincial	**(3,356)**	(7,500)	(7,500)
Total: Administration	**283,687**	316,000	262,000

	Actual	Estimates	
		Amended	Original
	$	$	$
SERVICES TO MUNICIPALITIES			
PLANNING (Cont'd)			
CURRENT			
2.3.02. URBAN AND RURAL PLANNING			
01. Salaries	**277,306**	316,000	363,200
03. Transportation and Communications	**22,648**	30,600	30,600
04. Supplies	**6,450**	12,700	12,700
05. Professional Services	**115,419**	120,600	145,600
06. Purchased Services	**6,678**	10,100	10,100
	428,501	490,000	562,200
02. Revenue - Provincial	**(5,207)**	(500)	(500)
Total: Urban and Rural Planning	**423,294**	489,500	561,700
CAPITAL			
2.3.03. URBAN AND RURAL PLANNING			
02. Revenue - Provincial	**(30,776)**	-	-
Total: Urban and Rural Planning	**(30,776)**	-	-
TOTAL: PLANNING	**676,205**	805,500	823,700
DEVELOPMENT CONTROL			
CURRENT			
2.4.01. ADMINISTRATION			
01. Salaries	**150,487**	161,400	161,400
03. Transportation and Communications	**9,787**	10,100	9,200
04. Supplies	**2,142**	2,300	2,300
05. Professional Services	**13,531**	17,000	17,000
06. Purchased Services	**861**	1,800	1,800
	176,808	192,600	191,700
02. Revenue - Provincial	**(225)**	(500)	(500)
Total: Administration	**176,583**	192,100	191,200
2.4.02. MONITORING			
01. Salaries	**268,848**	282,800	282,800
03. Transportation and Communications	**44,984**	45,000	39,900
04. Supplies	**2,147**	2,400	2,400
	315,979	330,200	325,100
02. Revenue - Provincial	**-**	(1,200)	(1,200)
Total: Monitoring	**315,979**	329,000	323,900
TOTAL: DEVELOPMENT CONTROL		521,100	515,100

SERVICES TO MUNICIPALITIES

ENGINEERING SERVICES

CURRENT

	Actual	Estimates Amended	Estimates Original
	$	$	$
2.5.01. ADMINISTRATION			
01. Salaries	**213,778**	222,300	222,300
02. Employee Benefits	**253**	1,000	1,000
03. Transportation and Communications	**7,464**	8,500	8,500
04. Supplies	**3,140**	3,500	3,500
05. Professional Services	**26,473**	29,000	15,000
10. Grants and Subsidies	**73,642**	74,400	74,400
11. Debt Expenses	**44,011**	44,100	44,100
	368,761	382,800	368,800
02. Revenue - Provincial	**(317)**	(100)	(100)
Total: Administration	**368,444**	382,700	368,700
2.5.02. PLANNING AND DESIGN			
01. Salaries	**172,444**	172,700	169,000
02. Employee Benefits	**820**	1,000	1,000
03. Transportation and Communications	**9,882**	11,400	11,400
04. Supplies	**1,006**	1,100	1,100
05. Professional Services	**65,571**	69,000	75,000
	249,723	255,200	257,500
02. Revenue - Provincial	**(24,499)**	(50,000)	(50,000)
Total: Planning and Design	**225,224**	205,200	207,500
2.5.03. INDUSTRIAL WATER SYSTEMS			
01. Salaries	**71,997**	81,600	81,600
02. Employee Benefits	**242**	300	1,500
03. Transportation and Communications	**8,391**	9,400	15,000
04. Supplies	**3,453**	3,800	5,000
05. Professional Services	**110,838**	116,100	105,700
06. Purchased Services	**1,052,793**	1,116,000	1,160,000
	1,247,714	1,327,200	1,368,800
02. Revenue - Provincial	**(896,892)**	(1,339,200)	(1,339,200)
Total: Industrial Water Systems	**350,822**	(12,000)	29,600

		Actual	Estimates	
			Amended	Original
		$	$	$
SERVICES TO MUNICIPALITIES				
ENGINEERING SERVICES (Cont'd)				
	CURRENT			
2.5.04.	**PROJECT IMPLEMENTATION AND CONTROL**			
	01. Salaries	**448,463**	470,000	470,000
	02. Employee Benefits	**1,531**	2,000	4,000
	03. Transportation and Communications	**101,982**	106,400	85,400
	04. Supplies	**10,606**	14,500	14,500
		562,582	592,900	573,900
	02. Revenue - Provincial	**-**	(500)	(500)
	Total: Project Implementation and Control	**562,582**	592,400	573,400
	CAPITAL			
2.5.05.	**COMMUNITY WATER SERVICES**			
	10. Grants and Subsidies	**758,620**	800,000	800,000
	02. Revenue - Provincial	**(102)**	-	-
	Total: Community Water Services	**758,518**	800,000	800,000
2.5.06.	**WASTE MANAGEMENT FACILITIES**			
	07. Property, Furnishings and Equipment	**485,569**	680,300	680,300
	02. Revenue - Provincial	**(1,450)**	-	-
	Total: Waste Management Facilities	**484,119**	680,300	680,300
2.5.07.	**INDUSTRIAL WATER SUPPLY SYSTEMS**			
	07. Property, Furnishings and Equipment	**857,606**	1,025,000	1,025,000
	11. Debt Expenses	**28,204**	28,300	28,300
		885,810	1,053,300	1,053,300
	02. Revenue - Provincial	**(2,350)**	-	-
	Total: Industrial Water Supply Systems	**883,460**	1,053,300	1,053,300
TOTAL: ENGINEERING SERVICES		**3,633,169**	3,701,900	3,712,800
TOTAL: SERVICES TO MUNICIPALITIES		**6,197,793**	6,811,800	6,836,700

		Estimates	
	Actual	Amended	Original
	$	$	$
ASSISTANCE AND INFRASTRUCTURE			
GRANTS TO MUNICIPALITIES			
CURRENT			
3.1.01. WATER AND SEWER SUBSIDY			
10. Grants and Subsidies	**22,094,687**	24,400,000	24,400,000
02. Revenue - Provincial	**(214,681)**	(15,000)	(15,000)
Total: Water and Sewer Subsidy	**21,880,006**	24,385,000	24,385,000
3.1.02. SPECIAL ASSISTANCE			
10. Grants and Subsidies	**843,538**	880,000	880,000
Total: Special Assistance	**843,538**	880,000	880,000
3.1.03. ST. JOHN'S AREA REGIONAL COUNCIL			
10. Grants and Subsidies	**-**	50,000	50,000
Total: St. John's Area Regional Council	**-**	50,000	50,000
3.1.04. GENERAL MUNICIPAL ASSISTANCE			
10. Grants and Subsidies	**15,965,589**	16,200,000	16,200,000
02. Revenue - Provincial	**(1,648)**	(10,000)	(10,000)
Total: General Municipal Assistance	**15,963,941**	16,190,000	16,190,000

	Actual $	Estimates Amended $	Estimates Original $
ASSISTANCE AND INFRASTRUCTURE			
GRANTS TO MUNICIPALITIES (Cont'd)			
CURRENT			
3.1.05. TAX INCENTIVE			
10. Grants and Subsidies	**23,567,605**	24,473,800	24,500,000
02. Revenue - Provincial	**(297,174)**	(175,000)	(175,000)
Total: Tax Incentive	**23,270,431**	24,298,800	24,325,000
3.1.06. DEBT SERVICING - PAVING			
10. Grants and Subsidies	**5,266,761**	5,673,300	5,770,000
Total: Debt Servicing - Paving	**5,266,761**	5,673,300	5,770,000
3.1.07. MUNICIPAL COUNCILS			
10. Grants and Subsidies	**729,185**	729,200	655,000
Total: Municipal Councils	**729,185**	729,200	655,000
3.1.08. RECREATIONAL FACILITIES			
10. Grants and Subsidies	**239,400**	262,000	262,000
Total: Recreational Facilities	**239,400**	262,000	262,000
CAPITAL			
3.1.09. MUNICIPAL COUNCILS			
10. Grants and Subsidies	**255,451**	260,000	260,000
Total: Municipal Councils	**255,451**	260,000	260,000
TOTAL: GRANTS TO MUNICIPALITIES	**68,448,713**	72,728,300	72,777,000

ASSISTANCE AND INFRASTRUCTURE

MUNICIPAL INFRASTRUCTURE

CAPITAL

		Actual	Estimates	
			Amended	Original
		$	$	$
3.2.01.	**ROAD CONSTRUCTION AND PAVING**			
	10. Grants and Subsidies	**4,176,041**	4,360,000	4,400,000
	Total: Road Construction and Paving	**4,176,041**	4,360,000	4,400,000
3.2.02.	**FIREFIGHTING EQUIPMENT**			
	10. Grants and Subsidies	**744,143**	750,000	750,000
	Total: Firefighting Equipment	**744,143**	750,000	750,000
3.2.03.	**RECREATIONAL FACILITIES**			
	10. Grants and Subsidies	**144,377**	165,000	165,000
	Total: Recreational Facilities	**144,377**	165,000	165,000
3.2.04.	**WATER AND SEWER SYSTEMS**			
	10. Grants and Subsidies	**7,635,344**	7,640,000	7,600,000
	02. Revenue - Provincial	**(33,175)**	-	-
	Total: Water and Sewer Systems	**7,602,169**	7,640,000	7,600,000
3.2.05.	**RESIDENTIAL AND INDUSTRIAL SERVICING - DRIE**			
	07. Property, Furnishings and Equipment	**270,195**	307,400	207,400
	01. Revenue - Federal	**(307,606)**	-	-
	Total: Residential and Industrial Servicing - DRIE	**(37,411)**	307,400	207,400

	Actual	Estimates	
		Amended	Original
	$	$	$
ASSISTANCE AND INFRASTRUCTURE			
MUNICIPAL INFRASTRUCTURE (Cont'd)			
CAPITAL			
3.2.06. ST. JOHN'S REGIONAL WATER AND SEWER SERVICING			
07. Property, Furnishings and Equipment	**259,187**	532,000	632,000
02. Revenue - Provincial	**(26,344)**	(784,000)	(784,000)
Total: St. John's Regional Water and Sewer Servicing	**232,843**	(252,000)	(152,000)
3.2.07. WATER AND SEWER SERVICING - COASTAL LABRADOR			
10. Grants and Subsidies	**1,504,858**	2,000,000	2,000,000
01. Revenue - Federal	**(1,534,000)**	(1,200,000)	(1,200,000)
Total: Water and Sewer Servicing - Coastal Labrador	**(29,142)**	800,000	800,000
3.2.08. CHANNEL - PORT AUX BASQUES WATER SERVICING			
07. Property, Furnishings and Equipment	**1,977,517**	3,623,000	3,623,000
01. Revenue - Federal	**(1,555,692)**	(3,417,000)	(3,417,000)
Total: Channel - Port aux Basques Water Servicing	**421,825**	206,000	206,000
TOTAL: MUNICIPAL INFRASTRUCTURE	**13,254,845**	13,976,400	13,976,400

ASSISTANCE AND INFRASTRUCTURE

DISASTER ASSISTANCE

	Actual	Estimates	
		Amended	Original
	$	$	$
CURRENT			
3.3.01. DISASTER ASSISTANCE			
05. Professional Services	-	10,000	10,000
06. Purchased Services	3,553	50,000	50,000
09. Allowances and Assistance	10,389	50,000	50,000
10. Grants and Subsidies	-	50,000	50,000
	13,942	160,000	160,000
01. Revenue - Federal	-	(394,000)	(394,000)
Total: Disaster Assistance	13,942	(234,000)	(234,000)
CAPITAL			
3.3.02. DISASTER ASSISTANCE FOR INFRASTRUCTURE			
07. Property, Furnishings and Equipment	360,844	525,000	525,000
	360,844	525,000	525,000
01. Revenue - Federal	-	(1,250,000)	(1,250,000)
02. Revenue - Provincial	(11,805)	-	-
Total: Disaster Assistance for Infrastructure	349,039	(725,000)	(725,000)
TOTAL: DISASTER ASSISTANCE	362,981	(959,000)	(959,000)
TOTAL: ASSISTANCE AND INFRASTRUCTURE	82,066,539	85,745,700	85,794,400
TOTAL: DEPARTMENT	89,547,739	93,856,700	93,856,700

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	103,003,300
Supplementary supply	—
Total grant	103,003,300
Total expenditure (net of transfers)	95,085,645
Balance of grant undrawn and surrendered	7,917,655

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	75,874,555	2,281,472	73,593,083
Capital Account	19,457,956	3,503,300	15,954,656
Totals	95,332,511	5,784,772	89,547,739

C. RANDELL
Deputy Minister
Municpal Affairs

DEPARTMENT OF CULTURE, RECREATION AND YOUTH

Statement of Expenditure and Related Revenue
for the year ended 31 March 1987

		Actual	Estimates	
			Amended	Original
		$	$	$
EXECUTIVE AND SUPPORT SERVICES				
MINISTER'S OFFICE				
	CURRENT			
1.1.01.	**MINISTER'S OFFICE**			
	01. Salaries	**108,638**	109,000	108,500
	03. Transportation and Communications	**58,131**	70,600	40,000
	04. Supplies	**1,547**	1,600	3,600
	06. Purchased Services	**11,396**	13,300	3,900
	Total: Minister's Office	**179,712**	194,500	156,000
TOTAL	MINISTER'S OFFICE	**179,712**	194,500	156,000
GENERAL ADMINISTRATION				
	CURRENT			
1.2.01.	**EXECUTIVE SUPPORT**			
	01. Salaries	**265,089**	265,300	263,300
	02. Employee Benefits	**–**	70	-
	03. Transportation and Communications	**51,363**	55,800	55,800
	04. Supplies	**493**	500	500
	06. Purchased Services	**1,163**	1,430	1,500
	Total: Executive Support	**318,108**	323,100	321,100

EXECUTIVE AND SUPPORT SERVICES

GENERAL ADMINISTRATION (Cont'd)

CURRENT

1.2.02. ADMINISTRATIVE SUPPORT

	Actual	Estimates	
		Amended	Original
	$	$	$
01. Salaries	342,431	342,600	341,600
02. Employee Benefits	50	50	-
03. Transportation and Communications	3,328	4,000	4,000
04. Supplies	51,055	52,950	110,000
05. Professional Services	5,202	14,600	14,600
06. Purchased Services	157,898	168,000	145,000
07. Property, Furnishings and Equipment	34,693	39,300	19,800
	594,657	621,500	635,000
19. Voted in Other Departments:			
Utility Services	405,541	373,000	373,000
Rentals	1,133	3,500	3,500
Printing Services	193,982	224,300	224,300
	600,656	600,800	600,800
	1,195,313	1,222,300	1,235,800
01. Revenue - Federal	(218)	(2,000)	(2,000)
02. Revenue - Provincial	(59,729)	(15,000)	(15,000)
Total: Administrative Support	1,135,366	1,205,300	1,218,800
TOTAL: GENERAL ADMINISTRATION	1,453,474	1,528,400	1,539,900
TOTAL: EXECUTIVE AND SUPPORT SERVICES	1,633,186	1,722,900	1,695,900

	Actual	Estimates	
		Amended	Original
	$	$	$
RECREATION, PARKS AND WILDLIFE			
COMMUNITY RECREATION, SPORT AND FITNESS			
CURRENT			
2.1.01. ADMINISTRATION			
01. Salaries	**271,512**	271,800	271,100
02. Employee Benefits	**483**	800	400
03. Transportation and Communications	**20,774**	21,600	17,800
04. Supplies	**1,834**	1,800	2,000
06. Purchased Services	**477**	800	2,000
07. Property, Furnishings and Equipment	**16,494**	17,000	-
	311,574	313,800	293,300
19. Voted in Other Departments:			
Utility Services	**282,290**	320,600	320,600
Building Services	**63,328**	52,600	52,600
General and Program Maintenance	**120,311**	87,000	87,000
Rentals	**1,326**	1,000	1,000
	467,255	461,200	461,200
	778,829	775,000	754,500
01. Revenue - Federal	**(6,047)**	(8,500)	(8,500)
02. Revenue - Provincial	**(185)**	(100)	(100)
Total: Administration	**772,597**	766,400	745,900
2.1.02. SPORT			
01. Salaries	**66,974**	67,400	62,900
03. Transportation and Communications	**10,407**	10,500	6,500
04. Supplies	**3,953**	4,500	4,500
10. Grants and Subsidies	**871,796**	872,000	818,000
Total: Sport	**953,130**	954,400	891,900

RECREATION, PARKS AND WILDLIFE

COMMUNITY RECREATION, SPORT AND FITNESS (Cont'd)

		Actual	Estimates	
			Amended	Original
		$	$	$
	CURRENT			
2.1.03.	**FITNESS**			
	01. Salaries	**99,141**	99,300	109,300
	03. Transportation and Communications	**13,541**	13,600	11,600
	04. Supplies	**6,104**	7,200	9,200
	10. Grants and Subsidies	**91,914**	92,000	67,000
	Total: Fitness	**210,700**	212,100	197,100
2.1.04.	**SUPPORT FOR COMMUNITY RECREATION**			
	01. Salaries	**239,697**	240,100	263,600
	03. Transportation and Communications	**32,524**	37,500	33,200
	04. Supplies	**1,942**	2,000	2,000
	10. Grants and Subsidies	**951,999**	952,000	930,000
	Total: Support for Community Recreation	**1,226,162**	1,231,600	1,228,800
2.1.05.	**CANADA - NEWFOUNDLAND GAMES**			
	01. Salaries	**24,896**	25,900	29,900
	03. Transportation and Communications	**18,568**	23,800	3,800
	04. Supplies	**54,426**	60,200	40,200
	10. Grants and Subsidies	**540,395**	540,700	325,000
	Total: Canada - Newfoundland Games	**638,285**	650,600	398,900
	CAPITAL			
2.1.06.	**COMMUNITY SPORTS FACILITIES**			
	10. Grants and Subsidies	**3,262,979**	3,364,500	3,373,000
	Total: Community Sports Facilities	**3,262,979**	3,364,500	3,373,000
2.1.07.	**ALTERATIONS TO EXISTING FACILITIES**			
	19. Voted in Other Departments	**73,000**	91,000	91,000
	Total: Alterations to Existing Facilities	**73,000**	91,000	91,000
TOTAL:	COMMUNITY RECREATION, SPORT AND FITNESS	**7,136,853**	7,270,600	6,926,600

RECREATION, PARKS AND WILDLIFE

NEWFOUNDLAND AND LABRADOR RECREATION FACILITIES COMMISSION

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
2.2.01. ADMINISTRATION			
01. Salaries	**76,969**	77,200	77,200
03. Transportation and Communications	**1,743**	4,000	20,000
04. Supplies	**343**	500	500
Total: Administration	**79,055**	81,700	97,700
2.2.02. CANADA GAMES PARK COMMISSION			
10. Grants and Subsidies	**475,000**	475,000	475,000
Total: Canada Games Park Commission	**475,000**	475,000	475,000
2.2.03. OPERATION OF COMMUNITY SPORTS FACILITIES			
01. Salaries	**460,597**	460,700	454,700
03. Transportation and Communications	**7,600**	7,800	7,000
04. Supplies	**16,389**	18,600	16,400
06. Purchased Services	**3,339**	4,000	5,500
07. Property, Furnishings and Equipment	**12,155**	16,200	26,000
	500,080	507,300	509,600
02. Revenue - Provincial	**(81,124)**	(190,000)	(190,000)
Total: Operation of Community Sports Facilities	**418,956**	317,300	319,600
2.2.04. CANADA GAMES PARK COMMISSION			
01. Revenue - Federal	**(655)**	-	-
Total: Canada Games Park Commission	**(655)**	-	-
TOTAL: NEWFOUNDLAND AND LABRADOR RECREATION FACILITIES COMMISSION	**972,356**	874,000	892,300

RECREATION, PARKS AND WILDLIFE

PARKS

CURRENT

		Actual $	Estimates Amended $	 Original $
2.3.01.	**ADMINISTRATION**			
	01. Salaries	**417,643**	418,000	417,500
	02. Employee Benefits	**110**	200	200
	03. Transportation and Communications	**44,696**	45,100	45,100
	04. Supplies	**43,164**	49,900	40,900
	05. Professional Services	–	5,000	5,000
	06. Purchased Services	**8,133**	14,100	10,100
	07. Property, Furnishings and Equipment	**14,429**	19,000	32,000
		528,175	551,300	550,800
	19. Voted in Other Departments:			
	Utility Services	–	35,500	35,500
	Building Services	–	2,200	2,200
	General and Program Maintenance	–	7,000	7,000
	Rentals	–	900	900
		–	45,600	45,600
		528,175	596,900	596,400
	01. Revenue - Federal	**(6,489)**	(2,000)	(2,000)
	02. Revenue - Provincial	–	(8,000)	(8,000)
	Total: Administration	**521,686**	586,900	586,400
2.3.02.	**VISITOR SERVICES**			
	01. Salaries	**1,793,711**	1,794,300	1,790,300
	02. Employee Benefits	**225**	700	200
	03. Transportation and Communications	**51,349**	52,500	49,500
	04. Supplies	**321,035**	330,500	370,000
	06. Purchased Services	**242,385**	254,000	194,000
	07. Property, Furnishings and Equipment	**51,287**	55,500	80,500
	Total: Visitor Services	**2,459,992**	2,487,500	2,484,500
2.3.03.	**PLANNING AND DEVELOPMENT**			
	01. Salaries	**126,548**	126,600	133,800
	02. Employee Benefits	**279**	500	500
	03. Transportation and Communications	**17,136**	20,000	21,000
	04. Supplies	**9,213**	10,000	8,500
	06. Purchased Services	**3,167**	4,000	5,500
	Total: Planning and Development	**156,343**	161,100	169,300

		Actual	Estimates	
			Amended	Original
		$	$	$
RECREATION, PARKS AND WILDLIFE				
PARKS (Cont'd)				
	CURRENT			
2.3.04.	**WILDERNESS AND ECOLOGICAL RESERVES**			
	01. Salaries	**20,504**	21,000	34,000
	03. Transportation and Communications	**22,297**	34,000	34,000
	04. Supplies	**5,741**	6,500	6,500
	05. Professional Services	**400**	400	6,000
	06. Purchased Services	**2,623**	10,100	4,500
	07. Property, Furnishings and Equipment	**14,988**	15,000	15,000
	10. Grants and Subsidies	**2,200**	2,200	2,200
	Total: Wilderness and Ecological Reserves	**68,753**	89,200	102,200
	CAPITAL			
2.3.05.	**PARK PLANNING AND DEVELOPMENT**			
	01. Salaries	**28,653**	29,800	31,800
	04. Supplies	**98,544**	108,750	70,000
	05. Professional Services	**37,172**	45,000	45,000
	06. Purchased Services	**82,362**	84,000	100,000
	07. Property, Furnishings and Equipment	**105,938**	181,450	28,200
	Total: Park Planning and Development	**352,669**	449,000	275,000
2.3.06.	**NATIONAL PARKS**			
	05. Professional Services	**879**	10,000	10,000
	07. Property, Furnishings and Equipment	**20,351**	75,000	75,000
		21,230	85,000	85,000
	01. Revenue - Federal	**(5,867)**	(42,500)	(42,500)
	Total: National Parks	**15,363**	42,500	42,500
TOTAL:	PARKS	**3,574,806**	3,816,200	3,659,900

RECREATION, PARKS AND WILDLIFE

WILDLIFE

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.4.01.	**ADMINISTRATION**			
	01. Salaries	**135,062**	135,500	134,500
	02. Employee Benefits	**200**	200	200
	03. Transportation and Communications	**4,463**	5,000	5,000
	04. Supplies	**1,679**	1,900	2,500
	05. Professional Services	**110,209**	111,900	90,000
	06. Purchased Services	**1,313**	1,600	1,000
	09. Allowances and Assistance	**3,000**	3,000	3,000
	10. Grants and Subsidies	**2,000**	2,000	2,000
		257,926	261,100	238,200
	19. Voted in Other Departments:			
	Utility Services	**29,111**	28,100	28,100
	Building Services	**5,283**	4,300	4,300
	General and Program Maintenance	**59,423**	42,000	42,000
	Rentals	**72,847**	114,600	114,600
		166,664	189,000	189,000
		424,590	450,100	427,200
	02. Revenue - Provincial	**-**	(16,000)	(16,000)
	Total: Administration	**424,590**	434,100	411,200
2.4.02.	**INFORMATION AND EDUCATION**			
	01. Salaries	**102,434**	103,500	103,500
	03. Transportation and Communications	**21,532**	22,300	28,200
	04. Supplies	**23,751**	26,600	35,300
	06. Purchased Services	**12,326**	15,700	11,700
	07. Property, Furnishings and Equipment	**10,552**	12,200	8,500
	09. Allowances and Assistance	**1,000**	1,000	-
	Total: Information and Education	**171,595**	181,300	187,200

RECREATION, PARKS AND WILDLIFE

WILDLIFE (Cont'd)

CURRENT

		Actual $	Estimates Amended $	Estimates Original $
2.4.03.	**SALMONIER NATURE PARK**			
	01. Salaries	**134,143**	134,400	141,400
	02. Employee Benefits	**40**	500	500
	03. Transportation and Communications	**6,227**	7,200	7,200
	04. Supplies	**35,151**	35,500	36,500
	05. Professional Services	**910**	1,400	1,400
	06. Purchased Services	**5,387**	5,400	3,700
	07. Property, Furnishings and Equipment	**722**	800	1,500
	Total: Salmonier Nature Park	**182,580**	185,200	192,200
2.4.04.	**WILDLIFE MANAGEMENT**			
	01. Salaries	**966,312**	967,200	976,200
	02. Employee Benefits	**218**	500	500
	03. Transportation and Communications	**300,397**	312,500	320,500
	04. Supplies	**168,487**	169,000	126,500
	05. Professional Services	**79,697**	82,300	100,800
	06. Purchased Services	**50,170**	52,000	52,000
	07. Property, Furnishings and Equipment	**115,134**	116,700	133,700
		1,680,415	1,700,200	1,710,200
	02. Revenue - Provincial	**(40,000)**	(40,000)	(40,000)
	Total: Wildlife Management	**1,640,415**	1,660,200	1,670,200
2.4.05.	**CARIBOU MANAGEMENT**			
	03. Transportation and Communications	**129,402**	150,000	85,000
	04. Supplies	**26,654**	42,200	-
	05. Professional Services	**12,833**	88,000	70,000
	06. Purchased Services	**21,027**	50,000	50,000
	07. Property, Furnishings and Equipment	**2,038**	9,100	24,100
		191,954	339,300	229,100
	01. Revenue - Federal	**(122,909)**	(200,400)	(200,400)
	Total: Caribou Management	**69,045**	138,900	28,700

	Actual	Estimates	
		Amended	Original
	$	$	$
RECREATION, PARKS AND WILDLIFE			
WILDLIFE (Cont'd)			
CURRENT			
2.4.06. PROTECTION			
01. Salaries	**1,202,771**	1,203,000	1,311,000
03. Transportation and Communications	**246,662**	266,000	256,000
04. Supplies	**233,951**	234,000	234,000
05. Professional Services	**2,558**	2,600	8,000
06. Purchased Services	**97,479**	114,400	118,800
07. Property, Furnishings and Equipment	**147,768**	147,800	150,000
Total: Protection	**1,931,189**	1,967,800	2,077,800
CAPITAL			
2.4.07. SALMONIER NATURE PARK			
01. Salaries	**22,423**	25,000	-
04. Supplies	**9,800**	11,000	20,000
06. Purchased Services	**4,631**	5,000	30,000
07. Property, Furnishings and Equipment	**4,725**	5,000	-
Total: Salmonier Nature Park	**41,579**	46,000	50,000
2.4.08. ALTERATIONS TO EXISTING FACILITIES			
19. Voted in Other Departments	**60,284**	129,000	129,000
Total: Alterations to Existing Facilities	**60,284**	129,000	129,000
TOTAL: WILDLIFE	**4,521,277**	4,742,500	4,746,300
TOTAL: RECREATION, PARKS AND WILDLIFE	**16,205,292**	16,703,300	16,225,100

CULTURE, HISTORIC RESOURCES AND YOUTH

CULTURE

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
3.1.01. ADMINISTRATION			
01. Salaries	**84,964**	85,600	80,900
02. Employee Benefits	**393**	400	400
03. Transportation and Communications	**10,143**	12,100	12,100
04. Supplies	**1,756**	1,800	2,900
06. Purchased Services	**4,144**	5,400	5,400
07. Property, Furnishings and Equipment	**863**	1,000	1,000
	102,263	106,300	102,700
19. Voted in Other Departments:			
Utility Services	**707,921**	804,000	804,000
Building Services	**404,472**	338,900	338,900
General and Program Maintenance	**214,961**	220,900	220,900
	1,327,354	1,363,800	1,363,800
Total: Administration	**1,429,617**	1,470,100	1,466,500
3.1.02. ARTS AND CULTURE CENTRES			
01. Salaries	**837,270**	837,400	845,400
02. Employee Benefits	**1,120**	1,200	300
03. Transportation and Communications	**30,448**	32,800	33,700
04. Supplies	**61,699**	68,800	68,800
06. Purchased Services	**42,563**	42,700	43,100
07. Property, Furnishings and Equipment	**36,297**	37,800	37,400
	1,009,397	1,020,700	1,028,700
02. Revenue - Provincial	**(116,372)**	(15,000)	(15,000)
Total: Arts and Culture Centres	**893,025**	1,005,700	1,013,700

	Actual $	Estimates Amended $	Estimates Original $
CULTURE, HISTORIC RESOURCES AND YOUTH			
CULTURE (Cont'd)			
CURRENT			
3.1.03. SUPPORT FOR CULTURAL ACTIVITIES			
01. Salaries	**49,206**	49,900	39,900
02. Employee Benefits	**597**	600	300
03. Transportation and Communications	**9,630**	9,700	9,500
04. Supplies	**4,909**	5,000	3,000
05. Professional Services	**203,728**	206,500	90,200
06. Purchased Services	**1,387,324**	1,389,500	1,090,000
10. Grants and Subsidies	**472,651**	473,000	435,000
	2,128,045	2,134,200	1,667,900
02. Revenue - Provincial	**(1,246,565)**	(1,000,000)	(1,000,000)
Total: Support for Cultural Activities	**881,480**	1,134,200	667,900
3.1.04. NEWFOUNDLAND PUBLIC LIBRARIES BOARD			
10. Grants and Subsidies	**4,600,000**	4,600,000	4,600,000
Total: Newfoundland Public Libraries Board	**4,600,000**	4,600,000	4,600,000
3.1.05. NEWFOUNDLAND AND LABRADOR ARTS COUNCIL			
10. Grants and Subsidies	**220,000**	220,000	220,000
Total: Newfoundland and Labrador Arts Council	**220,000**	220,000	220,000
3.1.06. PERMANENT ANNIVERSARY AND CELEBRATIONS			
10. Grants and Subsidies	**22,302**	23,000	24,000
Total: Permanent Anniversary and Celebrations	**22,302**	23,000	24,000
CAPITAL			
3.1.07. SUPPORT FOR CULTURAL ACTIVITIES			
07. Property, Furnishings and Equipment	**29,999**	30,000	30,000
Total: Support for Cultural Activities	**29,999**	30,000	30,000

		Estimates	
	Actual	Amended	Original
	$	$	$
CULTURE, HISTORIC RESOURCES AND YOUTH			
CULTURE (Cont'd)			
CAPITAL			
3.1.08. NEWFOUNDLAND PUBLIC LIBRARIES BOARD			
10. Grants and Subsidies	**300,000**	300,000	300,000
Total: Newfoundland Public Libraries Board	**300,000**	300,000	300,000
3.1.09. ALTERATIONS TO EXISTING FACILITIES			
19. Voted in Other Departments	**81,448**	69,000	69,000
Total: Alterations to Existing Facilities	**81,448**	69,000	69,000
3.1.10. DEVELOPMENT OF NEW FACILITIES			
19. Voted in Other Departments	**354,321**	343,000	343,000
Total: Development of New Facilities	**354,321**	343,000	343,000
TOTAL: CULTURE	**8,812,192**	9,195,000	8,734,100
HISTORIC RESOURCES			
CURRENT			
3.2.01. ADMINISTRATION			
01. Salaries	**118,637**	118,700	126,700
03. Transportation and Communications	**4,885**	6,000	4,000
	123,522	124,700	130,700
19. Voted in Other Departments:			
Utility Services	**185,342**	202,800	202,800
Building Services	**90,788**	76,600	76,600
General and Program Maintenance	**130,926**	121,500	121,500
Rentals	**243,651**	236,200	236,200
	650,707	637,100	637,100
	774,229	761,800	767,800
02. Revenue - Provincial	**(727)**	(1,000)	(1,000)
Total: Administration	**773,502**	760,800	766,800

CULTURE, HISTORIC RESOURCES AND YOUTH

HISTORIC RESOURCES (Cont'd)

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
3.2.02.	**MUSEUM OPERATION AND DEVELOPMENT**			
	01. Salaries	**404,835**	405,200	375,800
	02. Employee Benefits	**235**	1,200	1,200
	03. Transportation and Communications	**30,374**	32,400	32,400
	04. Supplies	**37,183**	47,000	66,000
	05. Professional Services	**30,496**	35,000	41,000
	06. Purchased Services	**16,966**	20,900	40,300
	07. Property, Furnishings and Equipment	**123,183**	126,000	84,000
	10. Grants and Subsidies	**93,000**	93,000	78,000
	Total: Museum Operation and Development	**736,272**	760,700	718,700
3.2.03.	**NATIONAL MUSEUMS**			
	01. Salaries	**51,765**	53,900	129,300
	02. Employee Benefits	**210**	500	–
	03. Transportation and Communications	**19,974**	19,000	10,000
	04. Supplies	**14,150**	18,500	4,900
	05. Professional Services	**40,614**	41,000	–
	06. Purchased Services	**11,251**	21,800	27,300
	07. Property, Furnishings and Equipment	**24,199**	29,400	15,000
		162,163	184,100	186,500
	01. Revenue - Federal	**(144,000)**	(181,400)	(181,400)
	Total: National Museums	**18,163**	2,700	5,100
3.2.04.	**HISTORIC SITES OPERATIONS**			
	01. Salaries	**115,027**	115,600	130,600
	02. Employee Benefits	**364**	1,000	1,000
	03. Transportation and Communications	**7,504**	8,500	3,000
	04. Supplies	**19,622**	21,300	21,800
	05. Professional Services	**13,986**	14,000	30,000
	06. Purchased Services	**57,082**	74,200	57,700
	07. Property, Furnishings and Equipment	**12,860**	14,200	17,200
	10. Grants and Subsidies	**62,450**	66,000	22,000
	Total: Historic Sites Operations	**288,895**	314,800	283,300
3.2.05.	**TECHNICAL SERVICES**			
	01. Salaries	**188,939**	189,500	224,500
	03. Transportation and Communications	**1,726**	4,600	2,600
	04. Supplies	**16,210**	20,500	20,500
	06. Purchased Services	**7,284**	12,500	12,500
	07. Property, Furnishings and Equipment	**1,758**	3,000	3,000
		215,917	230,100	263,100
	01. Revenue - Federal	**-**	(12,700)	(12,700)
	Total: Technical Services	**215,917**	217,400	250,400

CULTURE, HISTORIC RESOURCES AND YOUTH

HISTORIC RESOURCES (Cont'd)

	Actual	Estimates	
		Amended	Original
	$	$	$
CURRENT			
3.2.06. PROVINCIAL ARCHIVES OPERATIONS			
01. Salaries	**227,442**	227,700	260,200
02. Employee Benefits	**495**	1,000	1,000
03. Transportation and Communications	**10,325**	11,300	4,300
04. Supplies	**9,980**	11,000	15,800
06. Purchased Services	**1,972**	2,100	4,500
07. Property, Furnishings and Equipment	**28,805**	29,200	28,000
Total: Provincial Archives Operations	**279,019**	282,300	313,800
3.2.07. RED BAY HISTORIC SITE			
10. Grants and Subsidies	**73,000**	73,000	73,000
01. Revenue - Federal	**(36,500)**	(36,500)	(36,500)
Total: Red Bay Historic Site	**36,500**	36,500	36,500
CAPITAL			
3.2.08. HISTORIC SITES DEVELOPMENT			
07. Property, Furnishings and Equipment	**33,400**	75,000	75,000
01. Revenue - Federal	**(16,700)**	(50,000)	(50,000)
Total: Historic Sites Development	**16,700**	25,000	25,000
3.2.09. NEWFOUNDLAND AND LABRADOR HERITAGE FOUNDATION			
01. Salaries	**24,568**	28,600	28,600
03. Transportation and Communications	**9,746**	10,600	8,000
06. Purchased Services	**200**	400	–
10. Grants and Subsidies	**83,400**	83,400	83,400
Total: Newfoundland and Labrador Heritage Foundation	**117,914**	123,000	120,000
3.2.10. ALTERATIONS TO EXISTING FACILITIES			
19. Voted in Other Departments	**175,197**	402,000	402,000
Total: Alterations to Existing Facilities	**175,197**	402,000	402,000
TOTAL: HISTORIC RESOURCES	**2,658,079**	2,925,200	2,921,600

CULTURE, HISTORIC RESOURCES AND YOUTH

YOUTH

CURRENT

	Actual $	Estimates Amended $	Estimates Original $
3.3.01. ADMINISTRATION			
01. Salaries	**308,308**	309,200	359,200
02. Employee Benefits	**377**	377	1,000
03. Transportation and Communications	**45,573**	49,568	42,900
04. Supplies	**3,472**	3,500	2,500
05. Professional Services	**7,484**	7,485	10,000
06. Purchased Services	**75**	100	2,700
07. Property, Furnishings and Equipment	**7,710**	8,070	7,000
	372,999	378,300	425,300
19. Voted in Other Departments: Rentals	**13,898**	16,000	16,000
Total: Administration	**386,897**	394,300	441,300
3.3.02. YOUTH SERVICES			
01. Salaries	**106,614**	107,000	136,500
02. Employee Benefits	**-**	-	700
03. Transportation and Communications	**27,450**	29,820	21,000
04. Supplies	**15,369**	15,800	18,000
06. Purchased Services	**8,214**	8,230	11,800
07. Property, Furnishings and Equipment	**4,144**	5,450	1,800
09. Allowances and Assistance	**70,043**	72,900	61,400
10. Grants and Subsidies	**538,300**	538,300	541,300
	770,134	777,500	792,500
01. Revenue - Federal	**(7,580)**	(9,300)	(9,300)
Total: Youth Services	**762,554**	768,200	783,200
3.3.03. NEWFOUNDLAND AND LABRADOR YOUTH ADVISORY COUNCIL			
01. Salaries	**26,570**	26,800	26,300
10. Grants and Subsidies	**65,500**	65,500	65,500
Total: Newfoundland and Labrador Youth Advisory Council	**92,070**	92,300	91,800

CULTURE, HISTORIC RESOURCES AND YOUTH

YOUTH (Cont'd)

CAPITAL

	Actual	Estimates	
		Amended	Original
	$	$	$
3.3.04. YOUTH SERVICES			
01. Salaries	**4,935**	5,100	-
06. Purchased Services	**9,869**	9,900	15,000
Total: Youth Services	**14,804**	15,000	15,000
TOTAL: YOUTH	**1,256,325**	1,269,800	1,331,300
TOTAL: CULTURE, HISTORIC RESOURCES AND YOUTH	**12,726,596**	13,390,000	12,987,000
TOTAL: DEPARTMENT	**30,565,074**	31,816,200	30,908,000

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	28,390,900
Supplementary supply	908,200
Total grant	29,299,100
Total expenditure (net of transfers	28,485,957
Balance of grant undrawn and surrendered	813,143

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	27,537,917	1,869,100	25,668,817
Capital Account	4,918,824	22,567	4,896,257
Totals	32,456,741	1,891,667	30,565,074

S. F. MANUEL
Deputy Minister
Culture, Recreation and Youth

Statement No. 26

DEPARTMENT OF JUSTICE

Statement of Expenditure and Related Revenue
for the year ended 31 March 1987

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**97,574**	97,700	92,300
02. Employee Benefits	**2,440**	2,500	2,000
03. Transportation and Communications	**15,651**	32,800	40,000
04. Supplies	**4,608**	5,100	3,600
06. Purchased Services	**4,027**	4,100	3,900
Total: Minister's Office	**124,300**	142,200	141,800
TOTAL: MINISTER'S OFFICE	**124,300**	142,200	141,800
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**343,489**	343,600	357,400
02. Employee Benefits	**16,615**	16,650	10,500
03. Transportation and Communications	**40,282**	44,650	45,300
04. Supplies	**843**	900	400
06. Purchased Services	**1,849**	2,200	2,200
07. Property, Furnishings and Equipment	**10,304**	11,000	7,000
Total: Executive Support	**413,382**	419,000	422,800

EXECUTIVE AND SUPPORT SERVICES

GENERAL ADMINISTRATION (Cont'd)

			Estimates	
		Actual	Amended	Original
		$	$	$
	CURRENT			
1.2.02.	**ADMINISTRATIVE SUPPORT**			
	01. Salaries	302,070	308,100	326,100
	03. Transportation and Communications	2,832	5,800	9,000
	04. Supplies	7,728	9,000	7,500
	05. Professional Services	52,951	57,000	57,000
	06. Purchased Services	119,190	163,400	163,400
	07. Property, Furnishings and Equipment	11,067	11,300	7,000
	10. Grants and Subsidies	9,000	10,000	5,000
		504,838	564,600	575,000
	19. Voted in Other Departments:			
	Utility Services	741,621	665,000	665,000
	Rentals	449,772	74,800	74,800
	Printing Services	419,881	329,800	329,800
		1,611,274	1,069,600	1,069,600
		2,116,112	1,634,200	1,644,600
	01. Revenue - Federal	(625)	(500)	(500)
	02. Revenue - Provincial	(85,288)	(100,000)	(100,000)
	Total: Administrative Support	2,030,199	1,533,700	1,544,100
1.2.03.	**LICENCING**			
	01. Salaries	167,291	169,100	179,100
	02. Employee Benefits	–	100	100
	03. Transportation and Communications	4,657	9,550	14,500
	04. Supplies	3,191	4,900	4,000
	05. Professional Services	62,799	64,000	64,000
	06. Purchased Services	720	750	700
	07. Property, Furnishings and Equipment	3,167	5,300	1,300
		241,825	253,700	263,700
	01. Revenue - Federal	(85,440)	(74,000)	(74,000)
	Total: Licencing	156,385	179,700	189,700
TOTAL:	GENERAL ADMINISTRATION	2,599,966	2,132,400	2,156,600
TOTAL:	EXECUTIVE AND SUPPORT SERVICES	2,724,266	2,274,600	2,298,400

LEGAL AND RELATED SERVICES

LEGAL SERVICES

CURRENT

		Actual $	Estimates Amended $	 Original $
2.1.01.	**CRIMINAL LAW**			
	01. Salaries	**1,096,681**	1,098,500	1,027,500
	02. Employee Benefits	**44,980**	46,100	50,100
	03. Transportation and Communications	**111,136**	124,400	124,800
	04. Supplies	**3,988**	4,400	2,000
	05. Professional Services	**239,660**	240,000	65,000
	06. Purchased Services	**288,989**	291,900	226,900
	07. Property, Furnishings and Equipment	**9,450**	10,000	8,000
	Total: Criminal Law	**1,794,884**	1,815,300	1,504,300
2.1.02.	**CIVIL LAW**			
	01. Salaries	**704,447**	707,700	742,700
	02. Employee Benefits	**31,013**	31,500	30,500
	03. Transportation and Communications	**68,508**	70,700	45,700
	04. Supplies	**2,672**	2,900	1,400
	05. Professional Services	**136,506**	136,500	115,000
	06. Purchased Services	**876**	900	900
	07. Property, Furnishings and Equipment	**1,202**	2,100	1,500
	Total: Civil Law	**945,224**	952,300	937,700

	Actual	Estimates	
		Amended	Original
	$	$	$
LEGAL AND RELATED SERVICES			
LEGAL SERVICES (Cont'd)			
CURRENT			
2.1.03. LEGAL INFORMATION			
01. Salaries	**32,446**	33,400	33,400
02. Employee Benefits	**639**	900	600
03. Transportation and Communications	**6,219**	9,000	5,000
04. Supplies	**217,973**	224,400	234,200
05. Professional Services	**3,961**	9,700	9,700
06. Purchased Services	**232**	250	100
07. Property, Furnishings and Equipment	**2,368**	2,450	2,100
10. Grants and Subsidies	**20,019**	20,100	20,100
	283,857	300,200	305,200
02. Revenue - Provincial	**(10,748)**	(11,000)	(11,000)
Total: Legal Information	**273,109**	289,200	294,200
2.1.04. LEGAL AID			
05. Professional Services	**43,922**	44,000	22,000
10. Grants and Subsidies	**1,664,000**	1,664,000	1,664,000
	1,707,922	1,708,000	1,686,000
01. Revenue - Federal	**(845,366)**	(1,517,800)	(1,517,800)
Total: Legal Aid	**862,556**	190,200	168,200
TOTAL: LEGAL SERVICES	**3,875,773**	3,247,000	2,904,400
OFFICE OF THE LEGISLATIVE COUNSEL			
CURRENT			
2.2.01. LEGISLATIVE COUNSEL			
01. Salaries	**175,903**	176,200	214,800
02. Employee Benefits	**9,035**	9,050	9,000
03. Transportation and Communications	**8,218**	8,450	10,700
04. Supplies	**1,160**	2,500	6,000
05. Professional Services	**36,276**	36,400	32,200
06. Purchased Services	**–**	300	300
07. Property, Furnishings and Equipment	**3,173**	3,500	2,000
Total: Legislative Counsel	**233,765**	236,400	275,000
TOTAL: OFFICE OF THE LEGISLATIVE COUNSEL	**233,765**	236,400	275,000

LEGAL AND RELATED SERVICES

REGISTRATION OF LEGAL DOCUMENTS

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
2.3.01. REGISTRATION OF DEEDS, COMPANIES AND SECURITIES			
01. Salaries	**334,972**	340,900	430,900
02. Employee Benefits	**1,995**	2,000	2,000
03. Transportation and Communications	**2,645**	3,200	4,200
04. Supplies	**15,095**	18,600	14,800
05. Professional Services	**176,952**	178,000	178,000
06. Purchased Services	**733**	800	600
07. Property, Furnishings and Equipment	**2,061**	2,100	100
Total: Registration of Deeds, Companies and Securities	**534,453**	545,600	630,600
TOTAL: REGISTRATION OF LEGAL DOCUMENTS	**534,453**	545,600	630,600

OTHER SERVICES

CURRENT

	Actual	Amended	Original
2.4.01. LABRADOR LEGAL SERVICES			
10. Grants and Subsidies	**148,500**	148,500	148,500
01. Revenue - Federal	**(43,352)**	(73,900)	(73,900)
Total: Labrador Legal Services	**105,148**	74,600	74,600

LEGAL AND RELATED SERVICES

OTHER SERVICES (Cont'd)

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.4.02.	**ELECTORAL OFFICE**			
	01. Salaries	**88,118**	88,200	64,700
	02. Employee Benefits	**246**	350	400
	03. Transportation and Communications	**10,876**	13,050	6,000
	04. Supplies	**13,848**	32,400	35,000
	05. Professional Services	**2,192**	3,000	-
	06. Purchased Services	**19,517**	20,000	200
	07. Property, Furnishings and Equipment	**3,647**	3,700	1,800
	Total: Electoral Office	**138,444**	160,700	108,100
2.4.03.	**COMMISSIONS OF ENQUIRY**			
	06. Purchased Services	**773,770**	776,100	373,100
	Total: Commissions of Enquiry	**773,770**	776,100	373,100
2.4.04.	**OTHER**			
	03. Transportation and Communications	**460**	750	3,000
	04. Supplies	**1,991**	2,400	400
	05. Professional Services	**8,863**	9,000	13,000
	06. Purchased Services	**18,245**	18,250	5,000
	09. Allowances and Assistance	**19,786**	35,000	35,000
	10. Grants and Subsidies	**76,800**	76,800	70,000
		126,145	142,200	126,400
	01. Revenue - Federal	**(21,296)**	(22,500)	(22,500)
	Total: Other	**104,849**	119,700	103,900
TOTAL:	OTHER SERVICES	**1,122,211**	1,131,100	659,700
TOTAL:	LEGAL AND RELATED SERVICES	**5,766,202**	5,160,100	4,469,700

LAW COURTS

SUPREME AND DISTRICT COURTS

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
3.1.01.	**SUPREME COURT ADMINISTRATION**			
	01. Salaries	**406,891**	416,500	423,500
	02. Employee Benefits	**-**	200	200
	03. Transportation and Communications	**36,068**	45,000	60,000
	04. Supplies	**18,376**	20,700	13,700
	05. Professional Services	**25,396**	35,000	35,000
	06. Purchased Services	**2,104**	10,000	10,000
	07. Property, Furnishings and Equipment	**99,212**	110,000	110,000
		588,047	637,400	652,400
	19. Voted in Other Departments:			
	Utility Services	**95,466**	109,900	109,900
	Building Services	**51,544**	55,300	55,300
	General and Program Maintenance	**75,242**	88,000	88,000
	Rentals	**333,224**	268,200	268,200
		555,476	521,400	521,400
	Total: Supreme Court Administration	**1,143,523**	1,158,800	1,173,800
3.1.02.	**SUPREME COURT REGISTRY**			
	01. Salaries	**338,190**	350,700	350,700
	03. Transportation and Communications	**1,528**	11,500	12,000
	04. Supplies	**7,539**	17,100	17,100
	05. Professional Services	**24,052**	43,000	50,000
	06. Purchased Services	**1,134**	2,600	2,600
	07. Property, Furnishings and Equipment	**3,644**	8,700	8,200
		376,087	433,600	440,600
	01. Revenue - Federal	**-**	(8,900)	(8,900)
	Total: Supreme Court Registry	**376,087**	424,700	431,700
3.1.03.	**ESTATES ADMINISTRATION**			
	01. Salaries	**144,875**	150,800	193,800
	03. Transportation and Communications	**470**	1,900	1,900
	04. Supplies	**719**	3,100	3,100
	06. Purchased Services	**689**	1,300	1,300
	07. Property, Furnishings and Equipment	**1,549**	7,100	12,100
	Total: Estates Administration	**148,302**	164,200	212,200

	Actual	Estimates	
		Amended	Original
	$	$	$
LAW COURTS			
SUPREME AND DISTRICT COURTS (Cont'd)			
CURRENT			
3.1.04. SHERIFF'S OFFICE			
01. Salaries	**242,539**	247,100	247,000
02. Employee Benefits	**2,115**	2,150	2,100
03. Transportation and Communications	**3,171**	6,150	4,100
04. Supplies	**1,668**	7,000	7,000
05. Professional Services	**17,630**	23,000	23,000
06. Purchased Services	**109,998**	110,500	110,000
07. Property, Furnishings and Equipment	**1,428**	2,000	2,000
Total: Sheriff's Office	**378,549**	397,900	395,200
3.1.05. UNIFIED FAMILY COURT			
01. Salaries	**340,883**	343,400	283,200
02. Employee Benefits	**514**	600	2,200
03. Transportation and Communications	**8,934**	10,900	8,000
04. Supplies	**27,816**	41,400	6,900
05. Professional Services	**73,625**	83,000	63,000
06. Purchased Services	**5,048**	5,800	600
07. Property, Furnishings and Equipment	**42,252**	58,000	4,000
Total: Unified Family Court	**499,072**	543,100	367,900
3.1.06. DISTRICT COURTS			
01. Salaries	**409,829**	410,600	364,400
03. Transportation and Communications	**17,211**	21,700	21,700
04. Supplies	**15,808**	18,600	17,600
06. Purchased Services	**1,854**	2,500	2,500
07. Property, Furnishings and Equipment	**20,547**	21,600	21,600
Total: District Courts	**465,249**	475,000	427,800
CAPITAL			
3.1.07. ALTERATIONS TO EXISTING FACILITIES			
19. Voted in Other Departments	**1,710,031**	2,400,000	2,400,000
Total: Alterations to Existing Facilities	**1,710,031**	2,400,000	2,400,000
TOTAL: SUPREME AND DISTRICT COURTS	**4,720,813**	5,563,700	5,408,600

	Actual	Estimates	
		Amended	Original
	$	$	$
LAW COURTS			
PROVINCIAL COURTS			
CURRENT			
3.2.01. ADMINISTRATION			
01. Salaries	**171,640**	171,900	168,900
02. Employee Benefits	**240**	300	300
03. Transportation and Communications	**7,954**	9,600	10,400
04. Supplies	**88**	500	500
06. Purchased Services	**157**	500	500
07. Property, Furnishings and Equipment	**1,263**	1,300	500
10. Grants and Subsidies	**2,500**	3,300	3,300
	183,842	187,400	184,400
19. Voted in Other Departments:			
Utility Services	**50,295**	61,900	61,900
Building Services	**73,292**	23,600	23,600
General and Program Maintenance	**48,065**	114,000	114,000
Rentals	**153,601**	396,500	396,500
	325,253	596,000	596,000
Total: Administration	**509,095**	783,400	780,400
3.2.02. PROVINCIAL COURTS			
01. Salaries	**2,265,840**	2,268,900	2,328,900
02. Employee Benefits	**1,925**	2,000	2,000
03. Transportation and Communications	**205,133**	204,800	189,800
04. Supplies	**48,789**	49,700	25,700
05. Professional Services	**34,253**	35,000	50,000
06. Purchased Services	**32,528**	33,300	28,300
07. Property, Furnishings and Equipment	**25,564**	27,500	6,000
Total: Provincial Courts	**2,614,032**	2,621,200	2,630,700
3.2.03. TRAFFIC COURT			
01. Salaries	**261,741**	271,900	326,900
02. Employee Benefits	**300**	600	600
03. Transportation and Communications	**41**	500	500
04. Supplies	**4,037**	4,700	15,200
05. Professional Services	**118,996**	126,000	129,000
06. Purchased Services	**–**	700	700
07. Property, Furnishings and Equipment	**753**	1,200	1,200
Total: Traffic Court	**385,868**	405,600	474,100
TOTAL: PROVINCIAL COURTS	**3,508,995**	3,810,200	3,885,200
TOTAL: LAW COURTS	**8,229,808**	9,373,900	9,293,800

PROTECTION OF RIGHTS AND PROPERTIES

POLICE PROTECTION

		Actual	Estimates	
			Amended	Original
		$	$	$
	CURRENT			
4.1.01.	**ADMINISTRATION**			
	01. Salaries	**1,920,624**	1,921,900	1,455,700
	02. Employee Benefits	**716**	900	900
	03. Transportation and Communications	**220,081**	257,600	219,600
	04. Supplies	**877,469**	926,500	976,500
	05. Professional Services	**40,283**	41,100	76,100
	06. Purchased Services	**122,305**	145,000	97,000
	07. Property, Furnishings and Equipment	**8,964**	10,200	10,200
	10. Grants and Subsidies	**2,000**	2,300	2,300
		3,192,442	3,305,500	2,838,300
	19. Voted in Other Departments:			
	Utility Services	**151,325**	164,900	164,900
	Building Services	**179,901**	95,300	95,300
	General and Program Maintenance	**107,511**	67,000	67,000
	Rentals	**3,600**	1,200	1,200
		442,337	328,400	328,400
		3,634,779	3,633,900	3,166,700
	02. Revenue - Provincial	**(70,770)**	(15,000)	(15,000)
	Total: Administration	**3,564,009**	3,618,900	3,151,700
4.1.02.	**STREET PATROL**			
	01. Salaries	**8,482,986**	8,525,300	7,705,300
	02. Employee Benefits	**818**	900	2,900
	03. Transportation and Communications	**328,389**	349,600	170,600
	04. Supplies	**162,839**	164,400	152,900
	05. Professional Services	**3,978**	5,500	13,000
	06. Purchased Services	**44,800**	49,100	55,100
	07. Property, Furnishings and Equipment	**564,066**	569,100	564,100
	Total: Street Patrol	**9,587,876**	9,663,900	8,663,900

PROTECTION OF RIGHTS AND PROPERTIES

POLICE PROTECTION (Cont'd)

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
4.1.03.	**CRIMINAL INVESTIGATION**			
	01. Salaries	**2,079,708**	2,097,900	1,852,900
	02. Employee Benefits	**1,006**	1,500	1,500
	03. Transportation and Communications	**55,936**	62,700	37,700
	04. Supplies	**62,943**	70,300	70,300
	05. Professional Services	**65,967**	67,400	22,400
	06. Purchased Services	**15,029**	18,100	8,100
	07. Property, Furnishings and Equipment	**49,489**	50,000	32,000
	Total: Criminal Investigation	**2,330,078**	2,367,900	2,024,900
4.1.04.	**TRAFFIC INVESTIGATION**			
	01. Salaries	**849,835**	868,300	1,040,400
	04. Supplies	**646**	650	300
	06. Purchased Services	**16,021**	17,100	15,100
	07. Property, Furnishings and Equipment	**63,315**	63,450	63,800
	Total: Traffic Investigation	**929,817**	949,500	1,119,600
4.1.05.	**CRIME PREVENTION**			
	01. Salaries	**217,405**	220,800	190,800
	02. Employee Benefits	**404**	900	900
	04. Supplies	**4,202**	5,900	5,900
	06. Purchased Services	**224**	1,700	1,700
	07. Property, Furnishings and Equipment	**1,689**	1,800	1,800
	Total: Crime Prevention	**223,924**	231,100	201,100
4.1.06.	**FORENSIC PATHOLOGY SERVICES**			
	01. Salaries	**37,278**	52,600	112,600
	02. Employee Benefits	**890**	900	-
	03. Transportation and Communications	**17,841**	18,100	28,100
	04. Supplies	**17,794**	18,400	8,400
	05. Professional Services	**73,396**	75,000	40,000
	06. Purchased Services	**130,966**	143,500	143,500
	07. Property, Furnishings and Equipment	**896**	900	11,800
	Total: Forensic Pathology Services	**279,061**	309,400	344,400

PROTECTION OF RIGHTS AND PROPERTIES

POLICE PROTECTION (Cont'd)

		Actual	Estimates	
			Amended	Original
		$	$	$
	CURRENT			
4.1.07.	**FEDERAL POLICE SERVICES (R.C.M.P.)**			
	03. Transportation and Communications	**322**	3,000	3,000
	04. Supplies	**2,987**	3,200	18,200
	05. Professional Services	**24,664,250**	24,669,300	25,261,600
	06. Purchased Services	**47**	3,200	3,200
	Total: Federal Police Services (R.C.M.P.)	**24,667,606**	24,678,700	25,286,000
	CAPITAL			
4.1.08.	**ALTERATIONS TO EXISTING FACILITIES**			
	19. Voted in Other Departments	**71,901**	80,000	80,000
	Total: Alterations to Existing Facilities	**71,901**	80,000	80,000
4.1.09.	**DEVELOPMENT OF NEW FACILITIES - CONSTABULARY BUILDINGS**			
	19. Voted in Other Departments	**1,980,457**	2,520,000	2,520,000
	Total: Development of New Facilities - Constabulary Buildings	**1,980,457**	2,520,000	2,520,000
TOTAL:	POLICE PROTECTION	**43,634,729**	44,419,400	43,391,600

FIRE PROTECTION

		Actual	Amended	Original
	CURRENT			
4.2.01.	**ADMINISTRATION**			
	01. Salaries	**267,040**	267,500	263,500
	02. Employee Benefits	**346**	600	600
	03. Transportation and Communications	**3,098**	4,000	4,000
	04. Supplies	**2,391**	5,900	5,900
	05. Professional Services	**257**	500	500
	06. Purchased Services	**1,685**	2,700	2,700
	07. Property, Furnishings and Equipment	**2,622**	5,000	5,000
		277,439	286,200	282,200
	19. Voted in Other Departments:			
	Utility Services	**185,597**	206,400	206,400
	Building Services	**43,265**	38,700	38,700
	General and Program Maintenance	**125,173**	120,500	120,500
		354,035	365,600	365,600
		631,474	651,800	647,800
	02. Revenue - Provincial	**(381,580)**	(509,000)	(509,000)
	Total: Administration	**249,894**	142,800	138,800

PROTECTION OF RIGHTS AND PROPERTIES

FIRE PROTECTION (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
4.2.02. OPERATIONS			
01. Salaries	**8,870,284**	8,912,900	8,324,900
02. Employee Benefits	**2,487**	2,500	1,200
03. Transportation and Communications	**6,826**	8,800	800
04. Supplies	**250,148**	292,900	340,000
06. Purchased Services	**28,970**	30,900	16,300
07. Property, Furnishings and Equipment	**24,194**	26,200	25,000
	9,182,909	9,274,200	8,708,200
02. Revenue - Provincial	**(4,798,625)**	(6,395,500)	(6,395,500)
Total: Operations	**4,384,284**	2,878,700	2,312,700
4.2.03. INSPECTION AND PREVENTION			
01. Salaries	**186,781**	187,900	185,900
02. Employee Benefits	**809**	1,200	1,200
03. Transportation and Communications	**2,057**	3,000	3,000
04. Supplies	**1,058**	4,000	3,500
05. Professional Services	**–**	–	500
06. Purchased Services	**5**	100	100
07. Property, Furnishings and Equipment	**1,399**	1,500	1,500
	192,109	197,700	195,700
02. Revenue - Provincial	**(105,555)**	(141,500)	(141,500)
Total: Inspection and Prevention	**86,554**	56,200	54,200
4.2.04. FIRE INVESTIGATIONS			
01. Salaries	**194,496**	216,900	216,900
02. Employee Benefits	**1,223**	1,300	2,100
03. Transportation and Communications	**18,823**	20,100	24,000
04. Supplies	**21,985**	25,900	32,400
05. Professional Services	**2,136**	7,000	7,000
06. Purchased Services	**8,415**	9,100	1,900
07. Property, Furnishings and Equipment	**17,938**	18,500	2,300
10. Grants and Subsidies	**23,155**	23,600	23,600
Total: Fire Investigations	**288,171**	322,400	310,200

		Actual	Estimates	
			Amended	Original
		$	$	$
PROTECTION OF RIGHTS AND PROPERTIES				
FIRE PROTECTION (Cont'd)				
	CAPITAL			
4.2.05.	**FIREFIGHTING VEHICLES AND APPARATUS**			
	07. Property, Furnishings and Equipment	124,084	130,700	130,700
	02. Revenue - Provincial	–	(23,000)	(23,000)
	Total: Firefighting Vehicles and Apparatus	124,084	107,700	107,700
4.2.06.	**ALTERATIONS TO EXISTING FACILITIES**			
	19. Voted in Other Departments	320,219	–	–
	Total: Alterations to Existing Facilities	320,219	–	–
TOTAL:	FIRE PROTECTION	5,453,206	3,507,800	2,923,600
ADULT CORRECTIONS				
	CURRENT			
4.3.01.	**ADMINISTRATION**			
	01. Salaries	66,580	67,000	68,200
	02. Employee Benefits	150	200	200
	03. Transportation and Communications	10,462	12,200	9,700
	04. Supplies	4,143	4,200	3,200
	06. Purchased Services	21,210	21,500	21,500
	07. Property, Furnishings and Equipment	4,135	4,500	500
	10. Grants and Subsidies	5,400	5,400	5,400
		112,080	115,000	108,700
	19. Voted in Other Departments:			
	Utility Services	490,844	620,000	620,000
	Building Services	87,047	68,600	68,600
	General and Program Maintenance	389,790	258,000	258,000
	Rentals	52,417	51,200	51,200
		1,020,098	997,800	997,800
	Total: Administration	1,132,178	1,112,800	1,106,500

PROTECTION OF RIGHTS AND PROPERTIES

ADULT CORRECTIONS (Cont'd)

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
4.3.02.	**COMMUNITY CORRECTIONS**			
	01. Salaries	**495,151**	501,900	551,900
	02. Employee Benefits	**1,127**	1,200	900
	03. Transportation and Communications	**33,191**	34,900	29,700
	04. Supplies	**2,768**	3,100	2,300
	05. Professional Services	**255**	400	400
	06. Purchased Services	**27,756**	28,900	28,900
	07. Property, Furnishings and Equipment	**4,935**	5,200	6,000
	10. Grants and Subsidies	**66,600**	66,600	66,600
	Total: Community Corrections	**631,783**	642,200	686,700
4.3.03.	**INSTITUTIONAL OPERATIONS**			
	01. Salaries	**753,255**	764,700	694,700
	02. Employee Benefits	**530**	600	500
	03. Transportation and Communications	**65,423**	72,900	65,900
	04. Supplies	**657,943**	698,200	1,018,500
	05. Professional Services	**40,180**	40,600	38,100
	06. Purchased Services	**795,832**	806,400	597,700
	07. Property, Furnishings and Equipment	**74,586**	76,000	66,000
		2,387,749	2,459,400	2,481,400
	02. Revenue - Provincial	**(31,385)**	(40,000)	(40,000)
	Total: Institutional Operations	**2,356,364**	2,419,400	2,441,400
4.3.04.	**INSTITUTIONAL SECURITY**			
	01. Salaries	**7,757,706**	7,767,700	7,612,700
	03. Transportation and Communications	**3,108**	14,200	14,200
	04. Supplies	**223,986**	253,600	253,600
	06. Purchased Services	**30,861**	58,300	58,300
		8,015,661	8,093,800	7,938,800
	01. Revenue - Federal	**(771,947)**	(575,000)	(575,000)
	Total: Institutional Security	**7,243,714**	7,518,800	7,363,800

	Actual	Estimates	
		Amended	Original
	$	$	$
PROTECTION OF RIGHTS AND PROPERTIES			
ADULT CORRECTIONS (Cont'd)			
CURRENT			
4.3.05. DETENTION CENTRES			
01. Salaries	**596,419**	596,900	554,900
02. Employee Benefits	**-**	400	400
03. Transportation and Communications	**1,028**	1,200	1,200
04. Supplies	**25,919**	45,400	45,400
05. Professional Services	**29,942**	37,400	37,400
06. Purchased Services	**55,668**	60,500	60,500
07. Property, Furnishings and Equipment	**2,131**	6,000	6,000
Total: Detention Centres	**711,107**	747,800	705,800
CAPITAL			
4.3.06. ALTERATIONS TO EXISTING FACILITIES - CORRECTIONAL CENTRES			
19. Voted in Other Departments	**222,086**	227,000	227,000
Total: Alterations to Existing Facilities - Correctional Centres	**222,086**	227,000	227,000
4.3.07. DEVELOPMENT OF NEW FACILITIES - CORRECTIONAL CENTRES			
19. Voted in Other Departments	**85,393**	89,000	89,000
Total: Development of New Facilities - Correctional Centres	**85,393**	89,000	89,000
TOTAL: ADULT CORRECTIONS	**12,382,625**	12,757,000	12,620,200
OTHER PROTECTION SERVICES			
CURRENT			
4.4.01. HUMAN RIGHTS			
01. Salaries	**72,985**	76,900	97,100
02. Employee Benefits	**1,265**	1,500	-
03. Transportation and Communications	**22,867**	23,500	25,000
04. Supplies	**1,521**	1,850	400
05. Professional Services	**11,997**	33,800	35,000
06. Purchased Services	**7,114**	11,250	11,500
07. Property, Furnishings and Equipment	**3,382**	10,400	10,400
Total: Human Rights	**121,131**	159,200	179,400

	Actual	Estimates	
		Amended	Original
	$	$	$
PROTECTION OF RIGHTS AND PROPERTIES			
OTHER PROTECTION SERVICES (Cont'd)			
CURRENT			
4.4.02. EMERGENCY MEASURES			
01. Salaries	**49,315**	49,700	49,700
02. Employee Benefits	**–**	1,000	1,000
03. Transportation and Communications	**153,270**	160,400	72,500
04. Supplies	**63,071**	64,500	24,700
06. Purchased Services	**5,663**	8,500	8,500
07. Property, Furnishings and Equipment	**8,319**	10,600	10,600
	279,638	294,700	167,000
19. Voted in Other Departments:			
Utility Services	**1,259**	1,400	1,400
Building Services	**1,426**	1,900	1,900
General and Program Maintenance	**2,819**	6,000	6,000
Rentals	**48,890**	51,500	51,500
	54,394	60,800	60,800
	334,032	355,500	227,800
01. Revenue - Federal	**–**	(128,200)	(128,200)
02. Revenue - Provincial	**(5,685)**	(640,000)	(640,000)
Total: Emergency Measures	**328,347**	(412,700)	(540,400)
TOTAL: OTHER PROTECTION SERVICES	**449,478**	(253,500)	(361,000)
TOTAL: PROTECTION OF RIGHTS AND PROPERTIES	**61,920,038**	60,430,700	58,574,400
TOTAL: DEPARTMENT	**78,640,314**	77,239,300	74,636,300

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	75,656,500
Supplementary supply	2,603,000
Total grant	78,259,500
Total expenditure (net of transfers)	77,145,022
Balance of grant undrawn and surrendered	1,114,478

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	81,383,805	7,257,662	74,126,143
Capital Account	4,514,171	—	4,514,171
	85,897,976	7,257,662	78,640,314
Suspense	65,745	65,737	8
Totals	85,963,721	7,323,399	78,640,322

R. RICHARDS
Deputy Minister
Justice

Statement No. 27

DEPARTMENT OF CONSUMER AFFAIRS AND COMMUNICATIONS

Statement of Expenditure and Related Revenue
for the year ended 31 March 1987

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**87,469**	87,800	87,300
03. Transportation and Communications	**27,559**	37,000	40,000
04. Supplies	**2,772**	3,600	3,600
06. Purchased Services	**5,743**	6,900	3,900
Total: Minister's Office	**123,543**	135,300	134,800
TOTAL: MINISTER'S OFFICE	**123,543**	135,300	134,800
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**194,949**	196,800	196,800
02. Employee Benefits	**275**	300	300
03. Transportation and Communications	**15,766**	25,700	25,700
04. Supplies	**665**	700	500
06. Purchased Services	**2,182**	2,400	2,400
07. Property, Furnishings and Equipment	**1,242**	2,400	2,600
Total: Executive Support	**215,079**	228,300	228,300

EXECUTIVE AND SUPPORT SERVICES

GENERAL ADMINISTRATION (Cont'd)

	Actual	Estimates	
		Amended	Original
	$	$	$
CURRENT			
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**115,597**	119,900	119,900
02. Employee Benefits	**-**	-	500
03. Transportation and Communications	**193**	1,000	2,000
04. Supplies	**3,387**	3,700	3,700
05. Professional Services	**7,432**	7,500	7,000
06. Purchased Services	**16,744**	16,800	9,300
07. Property, Furnishings and Equipment	**272**	500	3,000
	143,625	149,400	145,400
19. Voted in Other Departments:			
Utility Services	**66,769**	42,900	42,900
Building Services	**2,415**	7,900	7,900
Rentals	**232,821**	204,900	204,900
Printing Services	**38,035**	13,000	13,000
	340,040	268,700	268,700
	483,665	418,100	414,100
02. Revenue - Provincial	**(1,555)**	-	-
Total: Administrative Support	**482,110**	418,100	414,100
TOTAL: GENERAL ADMINISTRATION	**697,189**	646,400	642,400
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**820,732**	781,700	777,200

CONSUMER AND COMMERCIAL SERVICES

CONSUMER SERVICES

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.1.01.	**CONSUMER AFFAIRS**			
	01. Salaries	**275,976**	290,800	316,800
	02. Employee Benefits	**145**	200	-
	03. Transportation and Communications	**17,259**	17,300	14,300
	04. Supplies	**5,322**	5,800	5,500
	05. Professional Services	**-**	-	5,000
	06. Purchased Services	**960**	1,100	600
	07. Property, Furnishings and Equipment	**7,820**	8,000	4,000
	10. Grants and Subsidies	**-**	3,000	6,000
	Total: Consumer Affairs	**307,482**	326,200	352,200
2.1.02.	**LANDLORD AND TENANT RELATIONS**			
	01. Salaries	**184,473**	186,100	162,100
	02. Employee Benefits	**155**	600	600
	03. Transportation and Communications	**25,630**	35,300	35,300
	04. Supplies	**3,580**	5,100	5,100
	05. Professional Services	**99,671**	117,000	135,000
	06. Purchased Services	**1,014**	2,500	2,500
	07. Property, Furnishings and Equipment	**30,768**	34,000	16,000
		345,291	380,600	356,600
	02. Revenue - Provincial	**(610)**	(3,000)	(3,000)
	Total: Landlord and Tenant Relations	**344,681**	377,600	353,600

CONSUMER AND COMMERCIAL SERVICES

CONSUMER SERVICES (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
2.1.03. LICENCING AND ENFORCEMENT			
01. Salaries	**76,074**	84,900	84,900
03. Transportation and Communications	**896**	1,100	1,500
04. Supplies	**120**	800	400
06. Purchased Services	**102**	200	100
07. Property, Furnishings and Equipment	-	300	400
Total: Licencing and Enforcement	**77,192**	87,300	87,300
2.1.04. REGISTRATION OF BILLS OF SALE			
01. Salaries	**168,159**	185,700	185,700
02. Employee Benefits	-	200	400
03. Transportation and Communications	**466**	2,500	2,500
04. Supplies	**3,765**	4,400	5,400
05. Professional Services	**35,733**	36,000	34,000
06. Purchased Services	**12,283**	12,500	14,500
07. Property, Furnishings and Equipment	**1,024**	1,200	-
Total: Registration of Bills of Sale	**221,430**	242,500	242,500
TOTAL: CONSUMER SERVICES	**950,785**	1,033,600	1,035,600

COMMERCIAL SERVICES

CURRENT

	Actual	Amended	Original
2.2.01. COMMERCIAL RELATIONS			
01. Salaries	**101,565**	126,900	127,900
02. Employee Benefits	**725**	3,100	3,100
03. Transportation and Communications	**9,443**	13,300	13,300
04. Supplies	**2,437**	2,500	2,000
05. Professional Services	**384**	4,500	11,000
06. Purchased Services	**1,686**	2,600	4,000
07. Property, Furnishings and Equipment	**4,256**	4,500	1,100
Total: Commercial Relations	**120,496**	157,400	162,400

		Estimates	
	Actual	Amended	Original
	$	$	$
CONSUMER AND COMMERCIAL SERVICES			
COMMERCIAL SERVICES (Cont'd)			
CURRENT			
2.2.02. REAL ESTATE AND AUDIT			
01. Salaries	**64,630**	77,100	85,100
02. Employee Benefits	**-**	100	100
03. Transportation and Communications	**6,006**	6,300	6,300
04. Supplies	**79**	300	400
05. Professional Services	**1,600**	2,000	2,000
06. Purchased Services	**-**	100	100
07. Property, Furnishings and Equipment	**323**	400	300
Total: Real Estate and Audit	**72,638**	86,300	94,300
TOTAL: COMMERCIAL SERVICES	**193,134**	243,700	256,700
TOTAL: CONSUMER AND COMMERCIAL SERVICES	**1,143,919**	1,277,300	1,292,300
COMMUNICATIONS			
COMMUNICATIONS POLICY AND DEVELOPMENT			
CURRENT			
3.1.01. COMMUNICATIONS POLICY			
01. Salaries	**146,501**	147,200	136,700
02. Employee Benefits	**450**	500	300
03. Transportation and Communications	**9,400**	10,200	10,200
04. Supplies	**965**	2,600	3,000
05. Professional Services	**1,573**	10,000	10,000
06. Purchased Services	**180**	200	-
07. Property, Furnishings and Equipment	**638**	1,500	1,500
Total: Communications Policy	**159,707**	172,200	161,700
3.1.02. COMMUNICATIONS DEVELOPMENT			
10. Grants and Subsidies	**68,806**	140,700	140,700
Total: Communications Development	**68,806**	140,700	140,700
TOTAL: COMMUNICATIONS POLICY AND DEVELOPMENT	**228,513**	312,900	302,400
TOTAL: COMMUNICATIONS	**228,513**	312,900	302,400
TOTAL: DEPARTMENT	**2,193,164**	2,371,900	2,371,900

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	2,106,200
Supplementary supply	—
Total grant	2,106,200
Total expenditure (net of transfers)	1,855,289
Balance of grant undrawn and surrendered	250,911

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	2,195,329	2,165	2,193,164
Suspense	533	533	—
Totals	2,195,862	2,698	2,193,164

R. JENKINS
Deputy Minister
Consumer Affairs and Communications

DEPARTMENT OF CAREER DEVELOPMENT AND ADVANCED STUDIES
Statement of Expenditure and Related Revenue
for the year ended 31 March 1987

		Actual	Estimates	
			Amended	Original
		$	$	$
EXECUTIVE AND SUPPORT SERVICES				
MINISTER'S OFFICE				
	CURRENT			
1.1.01.	**MINISTER'S OFFICE**			
	01. Salaries	**115,812**	116,300	112,300
	03. Transportation and Communications	**47,820**	49,000	40,000
	04. Supplies	**2,339**	3,600	3,600
	06. Purchased Services	**23,406**	23,600	3,900
	Total: Minister's Office	**189,377**	192,500	159,800
TOTAL:	MINISTER'S OFFICE	**189,377**	192,500	159,800
GENERAL ADMINISTRATION				
	CURRENT			
1.2.01.	**EXECUTIVE SUPPORT**			
	01. Salaries	**316,447**	318,000	323,000
	02. Employee Benefits	**1,194**	1,500	1,500
	03. Transportation and Communications	**65,224**	66,800	66,800
	04. Supplies	**1,190**	1,200	1,200
	05. Professional Services	**22,642**	27,500	50,000
	06. Purchased Services	**4,313**	5,000	2,500
	Total: Executive Support	**411,010**	420,000	445,000

EXECUTIVE AND SUPPORT SERVICES

GENERAL ADMINISTRATION (Cont'd)

CURRENT

	Actual $	Estimates Amended $	 Original $
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**389,022**	391,900	366,900
02. Employee Benefits	**205**	2,000	2,000
03. Transportation and Communications	**10,649**	16,700	16,700
04. Supplies	**12,868**	62,000	62,000
05. Professional Services	**37,981**	38,300	29,300
06. Purchased Services	**116,842**	122,000	67,000
07. Property, Furnishings and Equipment	**67,573**	75,000	75,000
	635,140	707,900	618,900
19. Voted in Other Departments:			
Utility Services	**296,347**	228,000	228,000
Rentals	**107,477**	54,800	54,800
Printing Services	**110,272**	99,100	99,100
	514,096	381,900	381,900
	1,149,236	1,089,800	1,000,800
01. Revenue - Federal	**(788)**	(1,100)	(1,100)
02. Revenue - Provincial	**(10,495)**	(6,500)	(6,500)
Total: Administrative Support	**1,137,953**	1,082,200	993,200
1.2.03. ASSISTANCE TO EDUCATIONAL AGENCIES AND ADVISORY COMMITTEES			
10. Grants and Subsidies	**71,191**	78,800	63,800
Total: Assistance to Educational Agencies and Advisory Committees	**71,191**	78,800	63,800
TOTAL: GENERAL ADMINISTRATION	**1,620,154**	1,581,000	1,502,000
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**1,809,531**	1,773,500	1,661,800

ADVANCED AND CONTINUING EDUCATION

MEMORIAL UNIVERSITY OF NEWFOUNDLAND

		Estimates	
	Actual	Amended	Original
	$	$	$
CURRENT			
2.1.01. OPERATIONS			
10. Grants and Subsidies	**74,722,000**	74,722,000	73,500,000
11. Debt Expenses (Sir Wilfred Grenfell College)	**855,337**	856,000	856,000
	75,577,337	75,578,000	74,356,000
19. Voted in Other Departments: Utility Services	**238,427**	237,500	237,500
	75,815,764	75,815,500	74,593,500
20. Provided in Other Departments (Statutory)	**4,328**	8,000	8,000
Total: Operations	**75,820,092**	75,823,500	74,601,500
CAPITAL			
2.1.02. FURNISHINGS AND EQUIPMENT			
10. Grants and Subsidies	**4,178,000**	4,178,000	5,400,000
Total: Furnishings and Equipment	**4,178,000**	4,178,000	5,400,000
2.1.03. RENTAL PURCHASE (STATUTORY)			
20. Provided in Other Departments	**98,615**	96,500	96,500
Total: Rental Purchase (Statutory)	**98,615**	96,500	96,500
2.1.04. SIR WILFRED GRENFELL COLLEGE			
10. Grants and Subsidies	**450,000**	2,045,000	2,045,000
11. Debt Expenses	**133,945**	134,000	134,000
Total: Sir Wilfred Grenfell College	**583,945**	2,179,000	2,179,000

	Actual	Estimates	
		Amended	Original
	$	$	$
ADVANCED AND CONTINUING EDUCATION			
MEMORIAL UNIVERSITY OF NEWFOUNDLAND (Cont'd)			
CAPITAL			
2.1.05. SCHOOL OF NURSING/PHARMACY - HEALTH SCIENCES CENTRE			
10. Grants and Subsidies	**1,800,000**	1,800,000	1,800,000
Total: School of Nursing/Pharmacy - Health Sciences Centre	**1,800,000**	1,800,000	1,800,000
2.1.06. CENTRE FOR EARTH RESOURCES - OFFSHORE FUND			
10. Grants and Subsidies	**396,154**	4,350,000	4,500,000
01. Revenue - Federal	**-**	(3,375,000)	(3,375,000)
Total: Centre for Earth Resources - Offshore Fund	**396,154**	975,000	1,125,000
2.1.07. DESIGN FACILITY IN ENGINEERING - OFFSHORE FUND			
10. Grants and Subsidies	**1,150,000**	1,150,000	1,000,000
01. Revenue - Federal	**-**	(750,000)	(750,000)
Total: Design Facility in Engineering - Offshore Fund	**1,150,000**	400,000	250,000
2.1.08. SCHOOL OF BUSINESS			
10. Grants and Subsidies	**750,000**	1,000,000	1,000,000
Total: School of Business	**750,000**	1,000,000	1,000,000
2.1.09. VARIOUS BUILDINGS			
10. Grants and Subsidies	**600,000**	600,000	600,000
Total: Various Buildings	**600,000**	600,000	600,000
TOTAL: MEMORIAL UNIVERSITY OF NEWFOUNDLAND	**85,376,806**	87,052,000	87,052,000

ADVANCED AND CONTINUING EDUCATION

COLLEGE OF TRADES AND TECHNOLOGY

		Actual $	Estimates Amended $	Estimates Original $
	CURRENT			
2.2.01.	**OPERATIONS**			
	10. Grants and Subsidies	**10,335,000**	10,335,000	10,335,000
	20. Provided in Other Departments (Statutory)	**367,664**	5,000	5,000
		10,702,664	10,340,000	10,340,000
	01. Revenue - Federal	**(1,464,111)**	(1,659,400)	(1,659,400)
	Total: Operations	**9,238,553**	8,680,600	8,680,600
	CAPITAL			
2.2.02.	**FURNISHINGS AND EQUIPMENT**			
	07. Property, Furnishings and Equipment	**250,000**	250,000	250,000
	01. Revenue - Federal	**(157,998)**	-	-
	Total: Furnishings and Equipment	**92,002**	250,000	250,000
2.2.03.	**BUILDING RENOVATIONS**			
	10. Grants and Subsidies	**100,000**	100,000	100,000
	Total: Building Renovations	**100,000**	100,000	100,000
TOTAL:	COLLEGE OF TRADES AND TECHNOLOGY	**9,430,555**	9,030,600	9,030,600

NEWFOUNDLAND AND LABRADOR INSTITUTE OF FISHERIES AND MARINE TECHNOLOGY

		Actual $	Estimates Amended $	Estimates Original $
	CURRENT			
2.3.01.	**OPERATIONS**			
	10. Grants and Subsidies	**9,685,000**	9,685,000	9,685,000
	19. Voted in Other Departments:			
	Utility Services	**431,180**	453,100	453,100
	Building Services	**342,693**	288,900	288,900
	General and Program Maintenance	**164,113**	119,000	119,000
		937,986	861,000	861,000
		10,622,986	10,546,000	10,546,000
	01. Revenue - Federal	**(3,064,652)**	(3,525,000)	(3,525,000)
	Total: Operations	**7,558,334**	7,021,000	7,021,000

ADVANCED AND CONTINUING EDUCATION

NEWFOUNDLAND AND LABRADOR INSTITUTE OF FISHERIES AND MARINE TECHNOLOGY (Cont'd)

CAPITAL

		Actual	Estimates	
			Amended	Original
		$	$	$
2.3.02.	**FURNISHINGS AND EQUIPMENT**			
	07. Property, Furnishings and Equipment	**250,000**	250,000	250,000
	01. Revenue - Federal	**(88,423)**	-	-
	Total: Furnishings and Equipment	**161,577**	250,000	250,000
2.3.03.	**SURVIVAL CENTRE - OFFSHORE FUND**			
	10. Grants and Subsidies	-	2,000,000	2,000,000
	01. Revenue - Federal	-	(1,500,000)	(1,500,000)
	Total: Survival Centre - Offshore Fund	-	500,000	500,000
2.3.04.	**DEVELOPMENT OF NEW FACILITIES**			
	19. Voted in Other Departments	**6,740,156**	9,000,000	9,000,000
	01. Revenue - Federal	**(4,536,527)**	(5,850,000)	(5,850,000)
	Total: Development of New Facilities	**2,203,629**	3,150,000	3,150,000
TOTAL:	NEWFOUNDLAND AND LABRADOR INSTITUTE OF FISHERIES AND MARINE TECHNOLOGY	**9,923,540**	10,921,000	10,921,000

BAY ST. GEORGE COMMUNITY COLLEGE

CURRENT

		Actual	Amended	Original
2.4.01.	**OPERATIONS**			
	10. Grants and Subsidies	**5,935,000**	5,935,000	5,935,000
	19. Voted in Other Departments:			
	Building Services	**146,044**	184,600	184,600
	General and Program Maintenance	**89,243**	132,000	132,000
		235,287	316,600	316,600
		6,170,287	6,251,600	6,251,600
	01. Revenue - Federal	**(1,468,443)**	(1,801,100)	(1,801,100)
	Total: Operations	**4,701,844**	4,450,500	4,450,500

	Actual $	Estimates Amended $	Estimates Original $
ADVANCED AND CONTINUING EDUCATION			
BAY ST. GEORGE COMMUNITY COLLEGE (Cont'd)			
CAPITAL			
2.4.02. FURNISHINGS AND EQUIPMENT			
07. Property, Furnishings and Equipment	**250,000**	250,000	250,000
01. Revenue - Federal	**(99,453)**	-	-
Total: Furnishings and Equipment	**150,547**	250,000	250,000
2.4.03. ALTERATIONS TO EXISTING FACILITIES			
19. Voted in Other Departments	**1,240,589**	1,190,000	1,190,000
Total: Alterations to Existing Facilities	**1,240,589**	1,190,000	1,190,000
TOTAL: BAY ST. GEORGE COMMUNITY COLLEGE	**6,092,980**	5,890,500	5,890,500
VOCATIONAL TRAINING			
CURRENT			
2.5.01. ADMINISTRATION			
01. Salaries	**145,313**	146,800	206,800
02. Employee Benefits	**-**	3,000	3,000
03. Transportation and Communications	**46,932**	58,800	58,800
04. Supplies	**3,043**	3,100	3,100
06. Purchased Services	**3,064**	16,300	26,300
09. Allowances and Assistance	**23,833**	23,900	23,900
	222,185	251,900	321,900
20. Provided in Other Departments (Statutory)	**31,900**	32,000	32,000
	254,085	283,900	353,900
01. Revenue - Federal	**(950,347)**	(450,000)	(450,000)
02. Revenue - Provincial	**(23,324)**	-	-
Total: Administration	**(719,586)**	(166,100)	(96,100)

ADVANCED AND CONTINUING EDUCATION

VOCATIONAL TRAINING (Cont'd)

CURRENT

		Actual $	Estimates Amended $	 Original $
2.5.02.	**TRAINING AND DEVELOPMENT**			
	01. Salaries	**171,764**	173,600	189,600
	02. Employee Benefits	**325**	8,000	8,000
	03. Transportation and Communications	**103,006**	109,000	109,000
	04. Supplies	**22,541**	24,400	39,400
	05. Professional Services	**15,078**	17,000	17,000
	06. Purchased Services	**8,995**	17,200	17,200
	Total: Training and Development	**321,709**	349,200	380,200
2.5.03.	**FISHER TECHNICAL COLLEGE**			
	01. Salaries	**2,479,598**	2,487,500	2,324,800
	03. Transportation and Communications	**4,454**	4,800	4,800
	04. Supplies	**308,278**	323,650	309,900
	06. Purchased Services	**73,384**	80,750	94,500
		2,865,714	2,896,700	2,734,000
	19. Voted in Other Departments:			
	Utility Services	**187,478**	200,000	200,000
	Building Services	**50,041**	59,500	59,500
	General and Program Maintenance	**50,800**	60,000	60,000
		288,319	319,500	319,500
		3,154,033	3,216,200	3,053,500
	01. Revenue - Federal	**(667,702)**	(578,000)	(578,000)
	02. Revenue - Provincial	**(266,843)**	(284,500)	(284,500)
	Total: Fisher Technical College	**2,219,488**	2,353,700	2,191,000
2.5.04.	**VOCATIONAL CRAFT SCHOOL**			
	01. Salaries	**192,388**	198,500	211,500
	03. Transportation and Communications	**406**	1,500	1,500
	04. Supplies	**21,077**	22,876	19,700
	06. Purchased Services	**4,128**	4,224	7,400
		217,999	227,100	240,100
	01. Revenue - Federal	**(12,731)**	(11,100)	(11,100)
	02. Revenue - Provincial	**(28,096)**	(29,900)	(29,900)
	Total: Vocational Craft School	**177,172**	186,100	199,100

ADVANCED AND CONTINUING EDUCATION

VOCATIONAL TRAINING (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
2.5.05. BELL ISLAND VOCATIONAL SCHOOL			
01. Salaries	**562,523**	570,900	506,400
03. Transportation and Communications	**683**	2,000	2,000
04. Supplies	**35,146**	39,600	39,600
06. Purchased Services	**4,422**	12,800	12,800
	602,774	625,300	560,800
19. Voted in Other Departments:			
Utility Services	**77,098**	89,600	89,600
Building Services	**35,464**	37,500	37,500
General and Program Maintenance	**20,559**	25,000	25,000
	133,121	152,100	152,100
	735,895	777,400	712,900
01. Revenue - Federal	**(275,532)**	(232,100)	(232,100)
02. Revenue - Provincial	**(15,426)**	(9,200)	(9,200)
Total: Bell Island Vocational School	**444,937**	536,100	471,600
2.5.06. BURIN VOCATIONAL SCHOOL			
01. Salaries	**1,546,879**	1,557,100	1,329,000
03. Transportation and Communications	**2,490**	2,500	2,500
04. Supplies	**216,851**	221,100	193,100
06. Purchased Services	**140,869**	141,900	149,900
	1,907,089	1,922,600	1,674,500
19. Voted in Other Departments:			
Utility Services	**155,322**	198,500	198,500
Building Services	**65,158**	46,300	46,300
General and Program Maintenance	**69,702**	100,700	100,700
	290,182	345,500	345,500
	2,197,271	2,268,100	2,020,000
01. Revenue - Federal	**(888,499)**	(690,100)	(690,100)
02. Revenue - Provincial	**(221,092)**	(170,000)	(170,000)
Total: Burin Vocational School	**1,087,680**	1,408,000	1,159,900

ADVANCED AND CONTINUING EDUCATION

VOCATIONAL TRAINING (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
2.5.07. CARBONEAR VOCATIONAL SCHOOL			
01. Salaries	**1,001,686**	1,005,600	915,900
03. Transportation and Communications	**2,479**	2,500	2,500
04. Supplies	**115,817**	125,900	125,900
06. Purchased Services	**13,260**	24,400	24,400
	1,133,242	1,158,400	1,068,700
19. Voted in Other Departments:			
Utility Services	**137,628**	170,900	170,900
Building Services	**39,902**	38,900	38,900
General and Program Maintenance	**27,944**	28,000	28,000
	205,474	237,800	237,800
	1,338,716	1,396,200	1,306,500
01. Revenue - Federal	**(490,180)**	(440,300)	(440,300)
02. Revenue - Provincial	**(76,751)**	(65,700)	(65,700)
Total: Carbonear Vocational School	**771,785**	890,200	800,500
2.5.08. CLARENVILLE VOCATIONAL SCHOOL			
01. Salaries	**892,399**	903,100	777,200
03. Transportation and Communications	**2,061**	2,200	2,200
04. Supplies	**148,650**	152,100	120,500
06. Purchased Services	**13,468**	16,200	21,900
	1,056,578	1,073,600	921,800
19. Voted in Other Departments:			
Utility Services	**49,551**	67,300	67,300
Building Services	**15,069**	30,500	30,500
General and Program Maintenance	**55,402**	20,000	20,000
	120,022	117,800	117,800
	1,176,600	1,191,400	1,039,600
01. Revenue - Federal	**(382,268)**	(312,500)	(312,500)
02. Revenue - Provincial	**(66,617)**	(82,500)	(82,500)
Total: Clarenville Vocational School	**727,715**	796,400	644,600

ADVANCED AND CONTINUING EDUCATION

VOCATIONAL TRAINING (Cont'd)

CURRENT

2.5.09. CONCEPTION BAY SOUTH VOCATIONAL SCHOOL

	Actual	Estimates	
		Amended	Original
	$	$	$
01. Salaries	**969,394**	975,000	896,400
03. Transportation and Communications	**323**	1,800	1,800
04. Supplies	**114,918**	141,700	141,700
06. Purchased Services	**10,852**	23,000	23,000
	1,095,487	1,141,500	1,062,900
19. Voted in Other Departments:			
Utility Services	**129,770**	170,000	170,000
Building Services	**52,538**	48,500	48,500
General and Program Maintenance	**83,766**	28,000	28,000
	266,074	246,500	246,500
	1,361,561	1,388,000	1,309,400
01. Revenue - Federal	**(306,908)**	(301,500)	(301,500)
02. Revenue - Provincial	**(79,123)**	(75,400)	(75,400)
Total: Conception Bay South Vocational School	**975,530**	1,011,100	932,500

2.5.10. ST. ANTHONY VOCATIONAL SCHOOL

	Actual	Amended	Original
01. Salaries	**479,104**	485,400	439,900
03. Transportation and Communications	**2,328**	2,500	2,500
04. Supplies	**37,874**	43,100	43,100
06. Purchased Services	**7,878**	12,700	12,700
	527,184	543,700	498,200
19. Voted in Other Departments:			
Utility Services	**79,712**	123,500	123,500
Building Services	**35,573**	38,500	38,500
General and Program Maintenance	**15,850**	10,000	10,000
	131,135	172,000	172,000
	658,319	715,700	670,200
01. Revenue - Federal	**(201,805)**	(187,400)	(187,400)
02. Revenue - Provincial	**(32,731)**	(22,600)	(22,600)
Total: St. Anthony Vocational School	**423,783**	505,700	460,200

ADVANCED AND CONTINUING EDUCATION

VOCATIONAL TRAINING (Cont'd)

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.5.11.	**GRAND FALLS VOCATIONAL SCHOOL**			
	01. Salaries	**1,212,320**	1,226,000	1,092,000
	03. Transportation and Communications	**1,063**	2,500	2,500
	04. Supplies	**140,332**	171,600	150,100
	06. Purchased Services	**47,253**	57,700	72,700
		1,400,968	1,457,800	1,317,300
	19. Voted in Other Departments:			
	Utility Services	**106,410**	142,000	142,000
	Building Services	**32,241**	42,100	42,100
	General and Program Maintenance	**89,178**	20,000	20,000
		227,829	204,100	204,100
		1,628,797	1,661,900	1,521,400
	01. Revenue - Federal	**(335,645)**	(316,100)	(316,100)
	02. Revenue - Provincial	**(147,366)**	(124,400)	(124,400)
	Total: Grand Falls Vocational School	**1,145,786**	1,221,400	1,080,900
2.5.12.	**BAIE VERTE VOCATIONAL SCHOOL**			
	01. Salaries	**595,465**	598,500	555,400
	03. Transportation and Communications	**744**	2,200	2,200
	04. Supplies	**65,435**	74,100	74,100
	06. Purchased Services	**7,157**	19,900	19,900
		668,801	694,700	651,600
	19. Voted in Other Departments:			
	Utility Services	**70,322**	92,500	92,500
	Building Services	**27,839**	26,900	26,900
	General and Program Maintenance	**10,982**	90,000	90,000
		109,143	209,400	209,400
		777,944	904,100	861,000
	01. Revenue - Federal	**(253,579)**	(256,200)	(256,200)
	02. Revenue - Provincial	**(30,764)**	(25,600)	(25,600)
	Total: Baie Verte Vocational School	**493,601**	622,300	579,200

ADVANCED AND CONTINUING EDUCATION

VOCATIONAL TRAINING (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
2.5.13. PORT-AUX-BASQUES VOCATIONAL SCHOOL			
01. Salaries	**639,731**	648,000	581,600
03. Transportation and Communications	**1,947**	3,000	2,500
04. Supplies	**68,736**	113,900	75,600
06. Purchased Services	**6,047**	19,800	19,800
	716,461	784,700	679,500
19. Voted in Other Departments:			
Utility Services	**72,172**	81,000	81,000
Building Services	**24,320**	36,000	36,000
General and Program Maintenance	**15,380**	12,000	12,000
	111,872	129,000	129,000
	828,333	913,700	808,500
01. Revenue - Federal	**(235,365)**	(188,000)	(188,000)
02. Revenue - Provincial	**(64,296)**	(34,000)	(34,000)
Total: Port-aux-Basques Vocational School	**528,672**	691,700	586,500
2.5.14. HAPPY VALLEY VOCATIONAL SCHOOL			
01. Salaries	**1,465,185**	1,490,700	1,163,700
03. Transportation and Communications	**5,627**	6,000	6,000
04. Supplies	**198,223**	243,500	236,500
06. Purchased Services	**61,607**	68,600	65,100
	1,730,642	1,808,800	1,471,300
19. Voted in Other Departments:			
Utility Services	**206,721**	202,500	202,500
Building Services	**70,560**	68,500	68,500
General and Program Maintenance	**49,474**	35,000	35,000
	326,755	306,000	306,000
	2,057,397	2,114,800	1,777,300
01. Revenue - Federal	**(532,384)**	(412,800)	(412,800)
02. Revenue - Provincial	**(123,566)**	(132,100)	(132,100)
Total: Happy Valley Vocational School	**1,401,447**	1,569,900	1,232,400

ADVANCED AND CONTINUING EDUCATION

VOCATIONAL TRAINING (Cont'd)

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
2.5.15. PLACENTIA VOCATIONAL SCHOOL			
01. Salaries	**793,788**	804,000	719,600
03. Transportation and Communications	**1,222**	2,000	2,000
04. Supplies	**78,935**	94,400	94,400
06. Purchased Services	**12,724**	20,100	20,100
	886,669	920,500	836,100
19. Voted in Other Departments:			
Utility Services	**69,500**	108,300	108,300
Building Services	**34,658**	34,300	34,300
General and Program Maintenance	**56,941**	60,000	60,000
	161,099	202,600	202,600
	1,047,768	1,123,100	1,038,700
01. Revenue - Federal	**(219,407)**	(185,800)	(185,800)
02. Revenue - Provincial	**(40,059)**	(29,400)	(29,400)
Total: Placentia Vocational School	**788,302**	907,900	823,500
2.5.16. SPRINGDALE VOCATIONAL SCHOOL			
01. Salaries	**671,089**	673,600	603,400
03. Transportation and Communications	**2,171**	2,200	2,200
04. Supplies	**93,110**	97,700	82,400
06. Purchased Services	**10,404**	20,100	20,100
	776,774	793,600	708,100
19. Voted in Other Departments:			
Utility Services	**61,838**	77,600	77,600
Building Services	**31,800**	28,900	28,900
General and Program Maintenance	**12,379**	14,000	14,000
	106,017	120,500	120,500
	882,791	914,100	828,600
01. Revenue - Federal	**(227,985)**	(269,600)	(269,600)
02. Revenue - Provincial	**(58,796)**	(25,600)	(25,600)
Total: Springdale Vocational School	**596,010**	618,900	533,400

ADVANCED AND CONTINUING EDUCATION

VOCATIONAL TRAINING (Cont'd)

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.5.17.	**BONAVISTA VOCATIONAL SCHOOL**			
	01. Salaries	**786,033**	788,600	646,600
	03. Transportation and Communications	**1,473**	2,500	2,500
	04. Supplies	**63,548**	68,900	68,900
	06. Purchased Services	**10,507**	16,500	16,500
		861,561	876,500	734,500
	19. Voted in Other Departments:			
	Utility Services	**70,887**	98,700	98,700
	Building Services	**29,596**	28,500	28,500
	General and Program Maintenance	**42,678**	90,000	90,000
		143,161	217,200	217,200
		1,004,722	1,093,700	951,700
	01. Revenue - Federal	**(372,870)**	(276,500)	(276,500)
	02. Revenue - Provincial	**(37,124)**	(17,500)	(17,500)
	Total: Bonavista Vocational School	**594,728**	799,700	657,700
2.5.18.	**GANDER VOCATIONAL SCHOOL**			
	01. Salaries	**1,359,314**	1,364,400	1,241,400
	03. Transportation and Communications	**1,510**	2,500	2,500
	04. Supplies	**154,127**	164,600	164,600
	06. Purchased Services	**18,678**	28,700	28,700
		1,533,629	1,560,200	1,437,200
	19. Voted in Other Departments:			
	Utility Services	**157,922**	196,300	196,300
	Building Services	**44,619**	45,400	45,400
	General and Program Maintenance	**90,167**	112,800	112,800
		292,708	354,500	354,500
		1,826,337	1,914,700	1,791,700
	01. Revenue - Federal	**(426,718)**	(393,000)	(393,000)
	02. Revenue - Provincial	**(169,538)**	(103,200)	(103,200)
	Total: Gander Vocational School	**1,230,081**	1,418,500	1,295,500

ADVANCED AND CONTINUING EDUCATION

VOCATIONAL TRAINING (Cont'd)

		Actual	Estimates	
			Amended	Original
		$	$	$
	CURRENT			
2.5.19.	**LEWISPORTE VOCATIONAL SCHOOL**			
	01. Salaries	**766,286**	778,100	755,900
	03. Transportation and Communications	**1,059**	2,200	2,200
	04. Supplies	**94,866**	95,800	93,500
	06. Purchased Services	**16,550**	20,300	19,100
		878,761	896,400	870,700
	19. Voted in Other Departments:			
	Utility Services	**74,999**	108,000	108,000
	Building Services	**29,411**	27,600	27,600
	General and Program Maintenance	**43,493**	18,000	18,000
		147,903	153,600	153,600
		1,026,664	1,050,000	1,024,300
	01. Revenue - Federal	**(314,906)**	(280,400)	(280,400)
	02. Revenue - Provincial	**(55,758)**	(38,700)	(38,700)
	Total: Lewisporte Vocational School	**656,000**	730,900	705,200
	CAPITAL			
2.5.20.	**FURNISHINGS AND EQUIPMENT**			
	07. Property, Furnishings and Equipment	**1,039,147**	1,064,600	1,000,000
	01. Revenue - Federal	**(304,748)**	-	-
	Total: Furnishings and Equipment	**734,399**	1,064,600	1,000,000
2.5.21.	**EQUIPMENT - OFFSHORE FUND**			
	07. Property, Furnishings and Equipment	**60,000**	3,000,000	3,000,000
	01. Revenue - Federal	-	(2,250,000)	(2,250,000)
	Total: Equipment - Offshore Fund	**60,000**	750,000	750,000
2.5.22.	**ALTERATIONS TO EXISTING FACILITIES**			
	19. Voted in Other Departments	-	300,000	300,000
	Total: Alterations to Existing Facilities	-	300,000	300,000

ADVANCED AND CONTINUING EDUCATION

VOCATIONAL TRAINING (Cont'd)

CAPITAL

		Actual	Estimates	
			Amended	Original
		$	$	$
2.5.23.	**DEVELOPMENT OF NEW FACILITIES**			
	19. Voted in Other Departments	**135,388**	120,000	120,000
	Total: Development of New Facilities	**135,388**	120,000	120,000
2.5.24.	**RENTAL PURCHASE (STATUTORY)**			
	20. Provided in Other Departments	**280,000**	280,000	280,000
	Total: Rental Purchase (Statutory)	**280,000**	280,000	280,000
TOTAL:	VOCATIONAL TRAINING	**15,074,627**	18,966,200	17,087,800

ADULT AND CONTINUING EDUCATION

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.6.01.	**ADMINISTRATION**			
	01. Salaries	**591,168**	605,900	605,900
	03. Transportation and Communications	**104,252**	105,300	92,300
	04. Supplies	**8,078**	17,000	17,000
	05. Professional Services	**9,946**	15,000	15,000
	06. Purchased Services	**4,702**	5,000	5,000
		718,146	748,200	735,200
	01. Revenue - Federal	**(20,000)**	(109,500)	(109,500)
	Total: Administration	**698,146**	638,700	625,700
2.6.02.	**WORK ORIENTATION**			
	01. Salaries	**1,832,204**	1,838,000	1,675,000
	03. Transportation and Communications	**76,830**	77,000	77,000
	04. Supplies	**84,480**	90,500	90,500
	05. Professional Services	**1,490**	5,000	5,000
	06. Purchased Services	**62,943**	97,000	97,000
	07. Property, Furnishings and Equipment	**33,322**	65,000	65,000
		2,091,269	2,172,500	2,009,500
	01. Revenue - Federal	**(2,664,410)**	(1,956,000)	(1,956,000)
	02. Revenue - Provincial	**(42,190)**	-	-
	Total: Work Orientation	**(615,331)**	216,500	53,500

ADVANCED AND CONTINUING EDUCATION

ADULT AND CONTINUING EDUCATION (Cont'd)

CURRENT

2.6.03. ADULT BASIC EDUCATION

	Actual $	Estimates Amended $	Estimates Original $
01. Salaries	**627,393**	629,000	795,000
03. Transportation and Communications	**45,165**	45,900	45,900
04. Supplies	**31,735**	57,500	57,500
05. Professional Services	**–**	10,000	10,000
06. Purchased Services	**106,732**	132,100	132,100
07. Property, Furnishings and Equipment	**1,522**	10,000	10,000
	812,547	884,500	1,050,500
01. Revenue - Federal	**(143,321)**	(118,800)	(118,800)
02. Revenue - Provincial	**(86,719)**	(165,000)	(165,000)
Total: Adult Basic Education	**582,507**	600,700	766,700

2.6.04. ADULT CONTINUING EDUCATION

	Actual $	Estimates Amended $	Estimates Original $
01. Salaries	**123,374**	135,500	215,500
03. Transportation and Communications	**7,923**	9,000	9,000
04. Supplies	**28,511**	28,900	28,900
06. Purchased Services	**18,311**	33,900	33,900
10. Grants and Subsidies	**27,379**	30,000	30,000
	205,498	237,300	317,300
01. Revenue - Federal	**(108,311)**	(140,600)	(140,600)
02. Revenue - Provincial	**(70,317)**	(192,200)	(192,200)
Total: Adult Continuing Education	**26,870**	(95,500)	(15,500)

2.6.05. NATIVE PEOPLES TEACHERS' EDUCATION

	Actual $	Estimates Amended $	Estimates Original $
10. Grants and Subsidies	**179,000**	179,000	179,000
01. Revenue - Federal	**–**	(125,000)	(125,000)
Total: Native Peoples Teachers' Education	**179,000**	54,000	54,000
TOTAL: ADULT AND CONTINUING EDUCATION	**871,192**	1,414,400	1,484,400

ADVANCED AND CONTINUING EDUCATION

STUDENT AID

CURRENT

		Actual	Estimates	
			Amended	Original
		$	$	$
2.7.01.	**ADMINISTRATION**			
	01. Salaries	**280,791**	291,100	291,100
	03. Transportation and Communications	**3,528**	7,500	7,500
	04. Supplies	**234**	400	400
	05. Professional Services	**136,100**	136,200	129,200
	06. Purchased Services	**–**	–	5,000
		420,653	435,200	433,200
	19. Voted in Other Departments: Rentals	**18,599**	20,500	20,500
	Total: Administration	**439,252**	455,700	453,700
2.7.02.	**SCHOLARSHIPS**			
	09. Allowances and Assistance	**64,074**	90,100	90,100
	Total: Scholarships	**64,074**	90,100	90,100
2.7.03.	**TUITION AND ALLOWANCES**			
	09. Allowances and Assistance	**11,349,926**	11,350,000	9,900,000
	01. Revenue - Federal	**(185,327)**	(130,000)	(130,000)
	02. Revenue - Provincial	**(34,800)**	(50,000)	(50,000)
	Total: Tuition and Allowances	**11,129,799**	11,170,000	9,720,000
2.7.04.	**FELLOWSHIPS**			
	09. Allowances and Assistance	**120,441**	125,000	125,000
	Total: Fellowships	**120,441**	125,000	125,000
2.7.05.	**ALLOWANCES & ASSISTANCE BEHALF OF INDIANS**			
	09. Allowances and Assistance	**119,127**	225,000	–
	Total: Allowances & Assistance Behalf of Indians	**119,127**	225,000	–
TOTAL:	STUDENT AID	**11,872,693**	12,065,800	10,388,800
TOTAL:	ADVANCED AND CONTINUING EDUCATION	**138,642,393**	145,340,500	141,855,100

MANPOWER DEVELOPMENT

DEVELOPMENT AND TRAINING

CURRENT

	Actual	Estimates	
		Amended	Original
	$	$	$
3.1.01. CURRICULUM DEVELOPMENT AND TESTING			
01. Salaries	**164,539**	167,000	167,000
02. Employee Benefits	**60**	2,200	2,200
03. Transportation and Communications	**16,126**	17,800	17,800
04. Supplies	**9,130**	10,300	10,300
05. Professional Services	**12,937**	13,600	65,600
06. Purchased Services	**316**	5,100	16,100
	203,108	216,000	279,000
01. Revenue - Federal	**-**	(17,100)	(17,100)
Total: Curriculum Development and Testing	**203,108**	198,900	261,900
3.1.02. MANPOWER TRAINING			
01. Salaries	**558,370**	568,700	630,200
02. Employee Benefits	**682**	3,400	3,400
03. Transportation and Communications	**74,016**	74,300	74,300
04. Supplies	**5,112**	7,200	7,200
05. Professional Services	**11,000**	27,100	40,800
06. Purchased Services	**976,703**	1,498,300	1,504,800
09. Allowances and Assistance	**6,300**	25,000	25,000
	1,632,183	2,204,000	2,285,700
01. Revenue - Federal	**(1,098,994)**	(1,592,800)	(1,592,800)
02. Revenue - Provincial	**(43,833)**	(14,600)	(14,600)
Total: Manpower Training	**489,356**	596,600	678,300

MANPOWER DEVELOPMENT

DEVELOPMENT AND TRAINING (Cont'd)

	Actual	Estimates	
		Amended	Original
	$	$	$
CURRENT			
3.1.03. ADVISORY SERVICES			
03. Transportation and Communications	**14,587**	23,700	23,700
05. Professional Services	**10,920**	32,000	32,000
Total: Advisory Services	**25,507**	55,700	55,700
TOTAL: DEVELOPMENT AND TRAINING	**717,971**	851,200	995,900

EMPLOYMENT AND PLANNING SERVICES

	Actual	Estimates	
		Amended	Original
	$	$	$
CURRENT			
3.2.01. PROGRAM PLANNING AND RESEARCH			
01. Salaries	**153,655**	164,400	162,400
02. Employee Benefits	**35**	2,500	2,500
03. Transportation and Communications	**17,234**	25,000	25,000
04. Supplies	**2,755**	3,000	3,000
05. Professional Services	**32,727**	57,000	90,000
	206,406	251,900	282,900
01. Revenue - Federal	**-**	(50,000)	(50,000)
Total: Program Planning and Research	**206,406**	201,900	232,900
3.2.02. EMPLOYMENT SERVICES			
01. Salaries	**248,197**	250,400	224,400
02. Employee Benefits	**426**	700	700
03. Transportation and Communications	**26,484**	26,600	19,000
04. Supplies	**6,145**	8,500	8,500
05. Professional Services	**10,504**	11,000	16,000
06. Purchased Services	**1,001**	4,400	7,000
10. Grants and Subsidies	**2,000**	8,000	8,000
	294,757	309,600	283,600
01. Revenue - Federal	**(63,855)**	-	-
Total: Employment Services	**230,902**	309,600	283,600

	Actual	Estimates	
		Amended	Original
	$	$	$
MANPOWER DEVELOPMENT			
EMPLOYMENT AND PLANNING SERVICES (Cont'd)			
CURRENT			
3.2.03. YOUTH EMPLOYMENT INITIATIVES			
10. Grants and Subsidies	**1,929,378**	2,000,000	2,000,000
Total: Youth Employment Initiatives	**1,929,378**	2,000,000	2,000,000
3.2.04. JOB STRATEGY PROGRAM			
05. Professional Services	**9,990**	10,000	-
10. Grants and Subsidies	**2,711,297**	3,207,600	3,500,000
Total: Job Strategy Program	**2,721,287**	3,217,600	3,500,000
TOTAL: EMPLOYMENT AND PLANNING SERVICES	**5,087,973**	5,729,100	6,016,500
TOTAL: MANPOWER DEVELOPMENT	**5,805,944**	6,580,300	7,012,400

	Actual	Estimates Amended	Estimates Original
	$	$	$
WOMEN'S POLICY			
WOMEN'S POLICY			
CURRENT			
4.1.01. WOMEN'S POLICY OFFICE			
01. Salaries	**57,572**	69,200	89,200
02. Employee Benefits	**1,078**	2,700	3,700
03. Transportation and Communications	**12,657**	15,000	15,000
04. Supplies	**3,830**	4,000	3,000
05. Professional Services	**17,000**	17,000	12,000
06. Purchased Services	**2,589**	5,000	10,000
09. Allowances and Assistance	**13,000**	13,000	13,000
Total: Women's Policy Office	**107,726**	125,900	145,900
4.1.02. PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN			
10. Grants and Subsidies	**202,000**	202,000	172,000
Total: Provincial Advisory Council on the Status of Women	**202,000**	202,000	172,000
TOTAL: WOMEN'S POLICY	**309,726**	327,900	317,900
TOTAL: WOMEN'S POLICY	**309,726**	327,900	317,900
TOTAL: DEPARTMENT	**146,567,594**	154,022,200	150,847,200

DEPARTMENT OF CAREER DEVELOPMENT AND ADVANCED STUDIES (Continued)

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	166,941,500
Supplementary supply	3,175,000
Total grant	170,116,500
Total expenditure (net of transfers and statutory payments)	157,053,561
Balance of grant undrawn and surrendered	13,062,939

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	151,055,416	19,202,667	131,852,749
Capital Account	19,901,994	5,187,149	14,714,845
Totals	170,957,410	24,389,816	146,567,594

DR. K. WINTER
Deputy Minister
Career Development and Advanced Studies

Statement No. 29

NEWFOUNDLAND AND LABRADOR HOUSING CORPORATION

Statement of Expenditure and Related Revenue
for the year ended 31 March 1987

	Actual	Estimates	
		Amended	Original
	$	$	$
HOUSING			
HOUSING ACQUISITION, LOANS AND OPERATIONS			
CURRENT			
1.1.01. HOUSING OPERATIONS AND ASSISTANCE			
10. Grants and Subsidies	**9,250,000**	9,250,000	9,250,000
Total: Housing Operations and Assistance	**9,250,000**	9,250,000	9,250,000
CAPITAL			
1.1.02. HOUSING ACQUISITIONS AND LOANS			
08. Loans, Advances and Investments	**781,462**	2,487,000	2,487,000
02. Revenue - Provincial	**(65,298)**	-	-
Total: Housing Acquisitions and Loans	**716,164**	2,487,000	2,487,000
TOTAL: HOUSING ACQUISITION, LOANS AND OPERATIONS	**9,966,164**	11,737,000	11,737,000
TOTAL: HOUSING	**9,966,164**	11,737,000	11,737,000

	Actual $	Estimates Amended $	Estimates Original $
LAND DEVELOPMENT			
LAND ACQUISITION AND DEVELOPMENT			
CAPITAL			
2.1.01. RESIDENTIAL AND INDUSTRIAL LAND			
08. Loans, Advances and Investments	**(610,977)**	513,000	513,000
Total: Residential and Industrial Land	**(610,977)**	513,000	513,000
TOTAL: LAND ACQUISITION AND DEVELOPMENT	**(610,977)**	513,000	513,000
TOTAL: LAND DEVELOPMENT	**(610,977)**	513,000	513,000
TOTAL: NEWFOUNDLAND AND LABRADOR HOUSING CORPORATION	**9,355,187**	12,250,000	12,250,000

Summary of Gross Expenditure and Unexpended Balances

	$
Original supply	12,250,000
Supplementary supply	—
Total grant	12,250,000
Total expenditure	9,420,485
Balance of grant undrawn and surrendered	2,829,515

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	9,250,000	—	9,250,000
Capital Account	170,485	65,298	105,187
Totals	9,420,485	65,298	9,355,187

A. J. GOSS
Chairman
Newfoundland and Labrador Housing Corporation

PROVINCE OF NEWFOUNDLAND

ACCOUNTS OF
CROWN CORPORATIONS
BOARDS
AND
AUTHORITIES
1987

PRINTED UNDER AUTHORITY OF THE TREASURY BOARD
ST. JOHN'S, NEWFOUNDLAND

GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF FINANCE

Office of the Minister

Confederation Building
St. John's A1C 5T7

The Honourable James A. McGrath
Lieutenant-Governor of the Province of Newfoundland

January, 1988

Sir,

I have the honour to present the Accounts of Crown Corporations, Boards and Authorities for the fiscal year 1987.

Respectfully submitted,

Your Honour's obedient servant,

H. NEIL WINDSOR, P.Eng.
Minister of Finance

The financial statements of the various Crown Corporations, Boards and Authorities of the Province of Newfoundland as itemized in the Table of Contents are reproductions of the original financial statements issued and are not reprints as in past years.

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Fisheries Loan Board of Newfoundland
Gander Hospital Corporation Limited
Harmon Corporation
Livestock Owners Compensation Board
Marystown Shipyard Limited
Memorial University of Newfoundland Building Corporation Limited
Newfoundland and Labrador Arts Council
Newfoundland and Labrador Computer Services Limited
Newfoundland and Labrador Development Corporation
Newfoundland and Labrador Housing Corporation
Newfoundland and Labrador Hydro
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Newfoundland Hardwoods Limited
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The School Insurance Committee
Workers' Compensation Commission of Newfoundland and Labrador

NOTE

The financial statements of the following agencies were not received in time for inclusion in this volume.

Bay St. George Community College	1987
Bell Island Hospital Building Corporation Limited	
B. L. C. Building Corporation Limited	
C. A. Pippy Park Commission	1987
Farm Development Loan Board	1987
Grace Hospital Extension Corporation Limited	
Grand Falls Hospital Corporation Limited	
Heritage Foundation of Newfoundland and Labrador	
Hotel Buildings Limited	
Livestock Owners Compensation Board	1987
Memorial University of Newfoundland Building Corporation Limited	1986, 1987
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DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

The Board of Governors of the
Bay St. George Community College
Stephenville, Newfoundland

I have examined the balance sheet of the Board of Governors of the Bay St. George Community College as at 31 March 1986 and the statements of revenue, expenditure and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at 31 March 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

J. F. McGrath, C.A.

J.F. McGrath, C.A.
Auditor General

St. John's, Newfoundland
27 August 1986

BOARD OF GOVERNORS

BAY ST. GEORGE COMMUNITY COLLEGE

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31 MARCH 1986

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STATEMENT I

BOARD OF GOVERNORS

BAY ST. GEORGE COMMUNITY COLLEGE

BALANCE SHEET

31 MARCH 1986

ASSETS

	1986		1985	
Current assets				
Cash		$ 702,684		$ 184,244
Short-term investment		-		150,000
Accounts receivable	$85,105		$120,059	
Less: Allowance for doubtful accounts	910	84,195	910	119,149
Inventory at cost		142,397		112,512
Prepaid expenses		9,266		6,784
Total current assets		938,542		572,689
Fixed assets - at cost (Note 3)				
Heavy equipment and motor vehicles		1,891,058		1,896,854
Other equipment, furniture and fixtures		2,645,693		2,465,532
		4,536,751		4,360,386
Less: Provincial Government Capital grants		3,395,168		3,220,125
Skills Growth Fund - Grant		629,975		629,975
Assets expensed in year of acquisition		511,608		510,286
		4,536,751		4,360,386
		-		-
Trust assets		15,532		14,421
Total assets		$ 954,074		$ 587,110

LIABILITIES AND SURPLUS

	1986	1985
Current liabilities		
Accounts payable	$298,686	$ 16,439
Accrued liabilities	289,272	159,684
Mineral technology fund	1,600	-
Unearned revenue	34,752	109,519
Total current liabilities	624,310	285,642
Surplus - Statement 2	314,232	287,067
Trust accounts equity	15,532	14,421
Total liabilities and surplus	$954,074	$587,110

See accompanying notes

Signed on behalf of the Board of Governors

Chairman

President

STATEMENT 2

BOARD OF GOVERNORS

BAY ST. GEORGE COMMUNITY COLLEGE

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
REVENUE		
Province of Newfoundland		
Grant-in-aid	$5,708,303	$5,479,699
Student fees (Schedule 1)	424,414	376,835
Sales and services (Schedule 1)	365,691	320,396
Other (Schedule 1)	98,132	74,636
Total revenue	6,596,540	6,251,566
EXPENDITURE		
Administrative (Schedule 2)	2,438,246	2,302,490
Instructional (Schedule 2)	3,846,782	3,474,700
Other (Schedule 2)	284,327	397,082
Total expenditure	6,569,355	6,174,272
Excess of revenue over expenditure	27,185	77,294
Surplus, beginning of year	287,047	209,753
Surplus, end of year	$ 314,232	$ 287,047

See accompanying notes

STATEMENT 3

BOARD OF GOVERNORS

BAY ST. GEORGE COMMUNITY COLLEGE

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
Source of funds		
From operations -		
Excess of revenue over expenditure	$ 27,185	$ 77,294
Add: Fixed assets expensed in year of acquisition	1,322	137,458
	28,507	214,752
Less: Gain on sale of fixed assets	41,853	500
	(13,346)	214,252
Capital contributions by Province of Newfoundland	250,000	200,000
Capital Contributions - Skills Growth Fund	-	153,237
Proceeds from sale of fixed assets	41,853	500
	278,507	567,989
Application of funds		
Additions to fixed assets	251,322	490,695
Increase in working capital	27,185	77,294
Working capital, beginning of year	287,047	209,753
Working capital, end of year	$314,232	$287,047

See accompanying notes

SCHEDULE 1

BOARD OF GOVERNORS

BAY ST. GEORGE COMMUNITY COLLEGE

SCHEDULE OF REVENUE

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
Student fees		
Tuition fees - community programs	$ 66,036	$ 39,717
Course fees	23,358	28,484
Shop and laboratory fees - day	11,854	6,617
Tuition fees	179,993	166,049
Miscellaneous course fees	73,416	31,886
Drama Academy fees	5,750	-
Mentally Handicapped course fees	64,007	104,082
	$424,414	$376,835
Sales and services		
Cafeteria sales	$200,073	$177,292
Student residence fees	74,461	74,366
Bookstore sales	62,662	45,812
Bus ticket sales	7,804	5,946
Other resale items	17,544	12,839
Application fees	3,147	4,141
	$365,691	$320,396
Other		
Interest	$ 39,317	$ 61,346
Gain on sale of fixed assets	41,853	500
Commissions	2,914	3,039
Miscellaneous	14,048	9,751
	$ 98,132	$ 74,636

SCHEDULE 2

BOARD OF GOVERNORS
BAY ST. GEORGE COMMUNITY COLLEGE
SCHEDULE OF EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
Administrative		
Salaries	$1,773,971	$1,656,796
Utility services	364,587	337,176
Office supplies	152,775	171,751
Telephone	53,336	53,088
Travel	32,670	43,491
Vehicle expenses	21,991	18,202
Advertising	16,821	9,792
Insurance	6,786	5,285
Miscellaneous	10,015	5,811
Building rentals	350	1,098
Other fees	4,944	-
	$2,438,246	$2,302,490
Instructional		
Salaries	$3,218,424	$3,008,685
Instructional supplies	292,946	219,559
Vehicle	253,265	158,448
Manpower student textbooks and fees	34,022	41,576
Travel	24,291	23,316
Miscellaneous	10,912	13,505
Building rental	7,287	9,611
Other fees	5,635	-
	$3,846,782	$3,474,700
Other		
Bookstore purchases	$ 63,144	$ 51,811
Cafeteria purchases	155,480	132,813
Student residence - laundry	12,411	12,162
Fixed assets expensed in year of acquisition	1,322	137,458
Library purchases	24,698	33,045
Photocopies	21,735	23,015
Interest	5,359	5,322
Provision for doubtful accounts	178	1,456
	$ 284,327	$ 397,082

BOARD OF GOVERNORS

BAY ST. GEORGE COMMUNITY COLLEGE

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1986

1. Authority

The Bay St. George Community College was created on 5 April 1977 by The Bay St. George Community College Act, Chapter 19 of the Statutes of Newfoundland, 1977. Its objects are to:

(a) operate facilities and programs for the education of adults and young persons pursuing pre-employment training and post-secondary education in the region in respect of which the College is responsible for providing its educational programs;

(b) identify the educational needs of adults in the region in respect of which the College is responsible for providing its educational programs and provide educational programs to meet those needs; and

(c) extend existing educational programs and carry out such additional vocational, technical or other programs as the Board determines to be in the public interest.

Section 5 (1) of the Act provides that all property acquired and held for the use of the College is vested in Her Majesty in right of the Province.

The Board of Governors of the College is appointed by the Lieutenant-Governor in Council and reports to the Minister of Education.

2. Accounting policies

(a) Basis of accounting

The College follows the accrual basis of accounting.

(b) Fixed assets

Fixed asset acquisitions are generally financed through government grants. The cost of fixed assets as presented in the financial statements is reduced by the amount of grants received.

Fixed assets acquired through current account funds are charged to operations in the year of acquisition.

BOARD OF GOVERNORS

BAY ST. GEORGE COMMUNITY COLLEGE

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1986

2. Accounting policies (Cont'd)

(c) Leases

All leases of equipment entered into by the College are treated for accounting purposes as operating leases and the payments are charged to operations.

(d) Pension costs

The College participates in the Province of Newfoundland Pooled Pension Fund at a cost of 6% of the employee earnings less Canada Pension Plan Contributions.

(e) Income taxes

The College is not subject to either provincial or federal income taxes.

3. Repairs and maintenance

In accordance with Section 5 of The Bay St. George Community College Act, 1977, the land and buildings being used by the College are the property of the Province of Newfoundland. Expenditures for repairs and maintenance to these buildings, paid for by the Province, have not been recorded in the financial statements of the College for the year ended 31 March 1986. The total of these expenditures was not made available by the Province. If these figures had been available, both the revenue and expenditure of the College would have increased by these amounts.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

To the Chairman and Members
C.A. Pippy Park Commission
St. John's, Newfoundland.

I have examined the balance sheet of the C.A. Pippy Park Commission as at 31 March 1986, and the statements of surplus and revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

As described in Note 2 to the financial statements, assets acquired after the Commission became an autonomous body (in 1968) but while operated as a division of the Department of Public Works and Services (until 31 August 1978) are not included in these financial statements. Also, as indicated in Note 3 to the financial statements, various capital assets and capital improvements paid for by Federal and Provincial departments and agencies, the St. John's Municipal Council, and various service groups have not been valued, and therefore are not included in these financial statements. As a result, the fixed assets of the Commission are not fairly presented in these financial statements.

In my opinion, except that fixed assets as described in the preceding paragraph are not fairly presented, these financial statements present fairly the financial position of the Commission as at 31 March 1986 and the results of its operations for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.
Auditor General

St. John's, Newfoundland
21 August 1987

STATEMENT 1

C.A. PIPPY PARK COMMISSION
BALANCE SHEET
AS AT 31 MARCH 1986

	1986		1985	
ASSETS				
Current assets				
Cash		$ 411,916		$ 568,741
Accounts receivable	$35,120		$17,155	
Less: Allowance for doubtful accounts	10,600	24,520	1,800	15,355
Prepaid expenses		3,269		4,519
Salary advance		-		3,654
Merchandise inventory		4,958		4,442
Total current assets		444,663		596,711
Fixed assets - at cost (Notes 2 to 5)				
Land		3,827,316		1,334,994
Furniture and equipment		181,072		143,082
Recreation Centres		143,965		132,254
Buildings		230,774		226,862
Other assets		100,828		38,893
		4,483,955		1,876,085
Less: Contributions to fixed assets				
Provincial Government grants		2,742,200		1,657,312
Assets expensed in year of acquisition		262,655		218,773
		3,004,855		1,876,085
Total fixed assets		1,479,100		-
Total assets		$1,923,763		$ 596,711
LIABILITIES AND EQUITY				
Current liabilities				
Accounts payable		$ 13,165		$ 9,813
Accrued liabilities		87,649		9,922
Customer deposit	$42,600		$42,600	
Less: Work in progress	40,077	2,523	12,857	29,743
Current portion of long-term debt		300,000		-
Total current liabilities		403,337		49,478
Long-term debt (Note 6)		1,179,100		-
Equity				
Unexpended capital funds		169,333		454,220
Surplus		171,993		93,013
		341,326		547,233
Total liabilities and equity		$1,923,763		$ 596,711

See accompanying notes

Signed on behalf of the Commission

Chairman

Member

STATEMENT 2

C.A. PIPPY PARK COMMISSION

STATEMENT OF SURPLUS

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
Surplus, beginning of year	$ 93,013	$ 29,262
Add: Excess of revenue over expenditure	78,980	63,751
Surplus, end of year	$171,993	$ 93,013

See accompanying notes

STATEMENT 3

C.A. PIPPY PARK COMMISSION

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
Revenue		
Province of Newfoundland:		
Grant-in-aid	$ 500,000	$480,000
C.A. Pippy donation	-	25,000
Permit fees	163,433	-
Services	160,345	75,496
Trailer park	100,164	109,216
Rental	42,458	46,677
Interest	14,645	504
Miscellaneous	4,595	10,702
Income from other revenue producing activities (Note 8)	74,758	74,801
Total revenue	1,060,398	822,396
Expenditure		
Advertising	4,148	4,949
Assets expensed in year of acquisition	43,882	179
Bad debts	8,800	-
Bank service charges	307	868
Building maintenance	18,132	23,956
Employee benefits	64,438	51,820
Heat, light and telephone	59,377	46,551
Insurance	9,438	11,277
Miscellaneous	7,404	2,217
Office	8,637	7,150
Professional fees	110	13,859
Salaries	611,079	495,384
Security communications	2,555	1,404
Supplies	48,229	20,015
Uniforms and protective clothing	6,536	8,091
Equipment maintenance	51,573	41,222
Honoraria	3,638	4,722
Maintenance and supplies (Animal Farm and Lounge)	33,135	24,981
Total expenditure	981,418	758,645
Excess of revenue over expenditure	$ 78,980	$ 63,751

See accompanying notes

C.A. PIPPY PARK COMMISSION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1986

1. Accounting principles

   (a) The C.A. Pippy Park Commission was incorporated in 1968 and given the powers specified in the Revised Statutes of Newfoundland, Chapter 298, "An Act To Incorporate the C.A. Pippy Park Commission".

   (b) Most fixed asset acquisitions are financed by capital grants from the Province of Newfoundland. The expended portion of these grants is deducted from fixed assets on the balance sheet. The unexpended portion is reported as a surplus in the equity section on the balance sheet. The remainder of the fixed assets are financed through current funds and are expensed in the year acquired.

   (c) The cost of buildings acquired is included with land since the primary reason for purchasing the properties is to acquire the land. However, an exception to this policy occurred during the 1980-81 financial year. The Commission purchased a property which it intends to develop as a recreation centre for the Park. That portion of the total cost of the property which the Commission attributes to the house and garage on this property is set up separately as a recreation centre. This accounting treatment was followed because it is the intention of the Commission to treat these assets as permanent additions to the Park.

   (d) Revenues and expenditures of the Commission are recorded on the accrual basis of accounting.

   (e) If determinable, contract revenue is accounted for using the percentage of completion method. Otherwise the completed contract method of accounting for contracts is used. No provision is made for any warranty cost associated with the contracts as the amounts are only determinable when incurred.

   (f) The Commission follows the practice of capitalizing interest on debt related to property acquisitions.

2. The C.A. Pippy Park Commission was enacted as an autonomous body in 1968, but after incorporation it was placed under the direct control of the Department of Public Works and Services. The Park was operated as a division of this Department until 31 August 1978. Assets acquired during this period of operation are not included in these financial statements.

C.A. PIPPY PARK COMMISSION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1986

3. The Park has received various capital assets and improvements from Federal and Provincial departments and agencies, the St. John's Municipal Council and service groups. These capital expenditures are not reported in these financial statements and have not been valued.

4. The Pippy Park Commission Act states in section 12(4) that the title to property of the Commission shall be vested in the name of the Commission. Property acquired by the Commission is registered in the name of the Minister of Public Works and Services.

5. Fixed assets - at cost

	1986	1985
Land	$3,827,316	$1,334,994
Furniture and equipment		
Equipment	84,115	71,412
Boats	1,653	1,653
Office furniture and equipment	14,116	8,130
Furniture - Lounge	7,542	7,542
Vehicles	73,646	54,345
	181,072	143,082
Recreation Centres		
19th Hole Lounge	124,769	124,769
North Bank Lodge	11,711	-
Log Cabin	7,485	7,485
	143,965	132,254
Buildings		
Mercer Animal Farm	177,881	177,881
Mechanic Shop	40,288	40,288
Greenhouses	8,693	8,693
Registration Office	3,912	-
	230,774	226,862
Other assets		
Swimming pool	31,907	19,836
Park improvements	68,921	19,057
	100,828	38,893
	$4,483,955	$1,876,085

C.A. PIPPY PARK COMMISSION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1986

6. Long-term debt

The debt is repayable in annual principal instalments of $300,000, with a final payment of $279,100, plus interest at the rate of 6% per annum.

The Province has committed itself to provide the Commission with these funds.	$1,479,100
Less: Current portion	300,000
	$1,179,100

7. The Public Service (Pensions)(C.A. Pippy Park Commission) Regulations, 1981, dated 25 June 1982, made the Commission and its staff subject to The Public Service (Pensions) Act with effect from 1 January 1980. Pension dues deducted from employees' salaries, are matched by the Commission, and then remitted to the Province of Newfoundland Pooled Pension Fund, from which pensions will be paid to employees when they retire.

8. Income from other revenue producing activities

	1986	1985
19th Hole Lounge	$ 96,755	$ 82,892
Mercer Animal Farm	24,932	25,879
Snack Bar	8,034	17,285
	129,721	126,056
Cost of goods sold	(54,963)	(51,255)
	$ 74,758	$ 74,801

Cost of goods sold relate to sales at the 19th Hole Lounge and Snack Bar.

9. Certain of the comparative figures have been restated to conform with the current year's presentation.

10. Commitments

The Commission has committed itself to contribute $100,000 to the Quidi Vidi/Rennies River Development Foundation. These funds have to be spent within the park boundaries. Of this, $55,000 has been expended in the 1986-87 fiscal year, with the balance to be paid in annual instalments of $5,000.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

To the Chairman and Members
Canada Games Park Commission
St. John's, Newfoundland

I have examined the balance sheet of the Canada Games Park Commission as at 31 March 1987 and the statements of revenue, expenditure and deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at 31 March 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.
Auditor General

St. John's, Newfoundland
28 October 1987

CANADA GAMES PARK COMMISSION
BALANCE SHEET
31 MARCH 1987

	1987	1986
ASSETS		
Current assets		
Cash	$ 13,702	$ 75,168
Loan to employee	3,500	-
Accounts receivable - Province	34,774	13,564
Accounts receivable - other (Note 3)	54,592	14,034
Inventory - at cost	2,962	-
Prepaid expenses	20,817	4,003
	130,347	106,769
Fixed assets - at cost (Note 7)		
Buildings, improvements, furniture, fixtures and equipment	1,164,823	859,316
Nautilus centre	268,947	264,847
	1,433,770	1,124,163
Less - Provincial government grants	316,657	316,657
- Federal government grant	10,280	10,280
- Other capital grants	15,000	-
- Assets expensed in year of acquisition	1,091,833	797,226
	-	-
Total assets	$ 130,347	$ 106,769
LIABILITIES AND DEFICIT		
Current liabilities		
Bank overdraft	$ 33,636	$ -
Bank loan	150,000	-
Accounts payable and accrued liabilities	172,347	114,836
Contract and holdback payable	70,533	-
Retail sales tax	2,859	7,948
Deferred revenue	54,238	41,081
	483,613	163,865
Deficit	(353,266)	(57,096)
Total liabilities and deficit	$ 130,347	$ 106,769

See accompanying notes

Signed on behalf of the Commission

Chairman

Member

CANADA GAMES PARK COMMISSION

STATEMENT OF REVENUE, EXPENDITURE AND DEFICIT

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Revenue		
Grants		
Province of Newfoundland (Note 5)	$ 475,000	$ 555,000
Government of Canada (Note 5)	-	18,808
Other	10,000	-
	485,000	573,808
Interest	6,269	10,676
Proceeds on disposal of equipment	1,000	-
Rental revenue	9,022	13,255
Miscellaneous	-	852
Net contribution of program activities (Schedule)	361,573	319,436
	862,864	918,027
Expenditure		
Administration - salaries and employee benefits	197,589	171,784
- other	13,290	11,210
Light and heat	202,662	202,069
Maintenance	391,819	385,942
Staff recruitment, training and travel	3,684	10,953
Supplies, printing and promotion	34,161	37,780
Telephone	20,222	13,633
Fixed assets expensed in year of acquisition	295,607 ✓	272,715
	1,159,034	1,106,086
Excess of revenue over expenditure	(296,170)	(188,059)
Surplus (deficit) - beginning of year	(57,096)	130,963
Surplus (deficit) - end of year	$ (353,266)	$ (57,096)

See accompanying notes

CANADA GAMES PARK COMMISSION

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Cash provided by (used in) operating activities		
Excess of revenue over expenditure	$(296,170)	$(188,059)
Add (subtract): Items of a non-operational nature		
Fixed assets expensed in year of acquisition	295,607	272,715
Proceeds on disposal of equipment	(1,000)	-
	(1,563)	84,656
Changes in non-cash working capital	51,068	80,368
	49,505	165,024
Cash provided by financing activities		
Province of Newfoundland grant	-	25,000
Other capital grants	15,000	-
Disposal of equipment	1,000	-
	16,000	25,000
Cash provided by (used in) investing activities		
Additions to fixed assets		
Buildings and equipment	(306,507)	(32,868)
Nautilus centre	(4,100)	(264,847)
	(310,607)	(297,715)
Increase (decrease) in cash and cash equivalents	(245,102)	(107,691)
Cash - beginning of year	75,168	182,859
Cash and cash equivalents - end of year (Note 4)	$(169,934)	$ 75,168

See accompanying notes

CANADA GAMES PARK COMMISSION

SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Revenue		
Instruction and aquatic education	$ 251,429	$ 241,953
Athletic programs	67,141	68,078
Nautilus centre	181,902	123,355
Recreation	350,150	380,580
Other program revenue	168,403	71,354
Locker usage	29,674	29,336
	1,048,699	914,556
Expenditure		
Salaries	648,805	540,436
Program supplies	38,321	54,684
	687,126	595,120
Net contribution of program activities	$ 361,573	$ 319,436

CANADA GAMES PARK COMMISSION

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

The Canada Games Park Commission is a corporation established under The Canada Games Park Commission Act, 1978 and its principal activity is the management and operation of the facilities known as the Aquarena.

1. Accounting policies

(a) Revenue and expenditure

Revenue and expenditure are recorded on the accrual basis of accounting.

(b) Deferred revenue

Membership fees received from individuals in advance of program participation are recognized as revenue based on the percentage of completion of the programs.

(c) Fixed assets

Fixed assets are recorded at cost. Grants received as a contribution towards capital expenditures are credited to fixed assets. Cost or net cost is charged to expenditure in the year of acquisition.

No recognition is made in the financial statements of fixed assets donated by the Canada Summer Games Committee and used by the Commission. All property acquired and held for the use of the Commission is vested in Her Majesty in right of the Province of Newfoundland.

2. Agreements

The Commission has entered into agreements to lease certain equipment. Lease payments required under the various agreements are as follows:

Year ended 31 March	1988	$ 5,807
	1989	4,316
	1990	4,316
	1991	3,237
		$17,676

3. Accounts receivable

Accounts receivable - other is shown net of the allowance for doubtful accounts. (1987-$1,839; $1986-$1,421)

CANADA GAMES PARK COMMISSION

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

4. Cash and cash equivalents

Cash and cash equivalents shown on the statement of changes in financial position is cash net of the bank overdraft and net of the bank loan.

5. Restatement of operating grants

As a result of an error in the 1986 financial statements, a grant from the Province of Newfoundland was incorrectly reported as a Government of Canada grant. The 1986 comparative figures have been restated to reflect the correct presentation. Grants from the Province of Newfoundland have been increased and grants from the Government of Canada decreased by $5,000 each.

6. Pension fund

Section 13 of The Canada Games Park Commission Act makes the Public Service (Pensions) Act applicable to the full-time staff of the Commission. Pension dues deducted from employees' salaries are matched at the Commission and then remitted to the Province of Newfoundland Pooled Pension Fund from which pensions will be paid to employees when they retire.

7. Other matters

Minute of Council 740-'86, dated 10 June 1986, ordered that funding for the replacement of the Aquarena roof be provided by the Department of Public Works and Services. This work was commenced in July 1987 and was substantially completed as of the date of the auditor's report.

8. Comparative figures

Certain of the 1986 financial statement figures have been reclassified to conform with the current year's presentation.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

The Board of Governors of The
College of Trades and Technology
St. John's, Newfoundland

In compliance with Section 20 of The College of Trades and Technology Act, I have examined the balance sheet of the Board of Governors of The College of Trades and Technology as at 31 March 1987 and the statements of revenue and expenditure, equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at 31 March 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.
Auditor General

St. John's
30 July 1987

BOARD OF GOVERNORS

THE COLLEGE OF TRADES AND TECHNOLOGY

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31 MARCH 1987

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BOARD OF GOVERNORS

THE COLLEGE OF TRADES AND TECHNOLOGY

BALANCE SHEET

31 MARCH 1987

ASSETS

	1987	1987	1986	1986
Current assets				
Cash		$ 521,172		$ 954,016
Accounts receivable	$ 169,869		$ 130,826	
Less: Allowance for doubtful accounts	5,000	164,869	-	130,826
Inventory		169,658		133,820
Other assets (Note 3)		-		370,328
Total current assets		855,699		1,588,990
Fixed assets - at cost (Note 4)		6,288,731		5,617,184
Less: Provincial Government grants	5,905,429		5,233,882	
Assets expensed in year of acquisition	294,302		294,302	
Contribution - private grants	89,000	6,288,731	89,000	5,617,184
		-		-
Trust accounts		55,389		51,535
Total assets		$ 911,088		$1,640,525

LIABILITIES AND EQUITY

	1987	1986
Current liabilities		
Accounts payable	$221,586	$ 347,251
Accrued payroll and deductions payable	87,581	358,304
Total liabilities	309,167	705,555
Unexpended capital grant (Note 2(f))	151,471	612,679
Equity (Statement 2)	395,061	270,756
Trust accounts equity	55,389	51,535
Total liabilities and equity	$911,088	$1,640,525

See accompanying notes

Signed on behalf of the Board of Governors

Chairman

President

STATEMENT 2

BOARD OF GOVERNORS
THE COLLEGE OF TRADES AND TECHNOLOGY
STATEMENT OF EQUITY
FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Balance, beginning of year	$270,756	$356,094
Excess (deficiency) of revenue over expenditure	124,305	(85,338)
Balance, end of year	$395,061	$270,756

See accompanying notes

STATEMENT 3

BOARD OF GOVERNORS
THE COLLEGE OF TRADES AND TECHNOLOGY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 1987

REVENUE

	1987	1986
Province of Newfoundland		
Grant-in-aid	$10,335,000	$ 9,675,000
Apprenticeship advances	940,000	983,300
	11,275,000	10,658,300
General Hospital Nursing Assistants' Program	187,000	169,200
Bookstore sales	375,543	314,634
Cafeteria sales	351,681	350,781
Student fees - day	889,045	767,723
Student fees - night	197,956	161,698
Special courses	178,434	9,735
Interest income	70,352	108,073
Day care services	5,344	-
Miscellaneous	63,350	62,461
	2,318,705	1,944,305
Total revenue	13,593,705	12,602,605

EXPENDITURE

	1987	1986
Administrative and general (Schedule 2)	4,099,834	3,863,501
Instructional (Schedule 2)	8,170,515	7,664,053
Other (Schedule 2)	990,195	994,867
Continuing education (Schedule 2)	208,856	165,522
Total expenditure	13,469,400	12,687,943
Excess (deficiency) of revenue over expenditure	$ 124,305	$ (85,338)

See accompanying notes

STATEMENT 4

BOARD OF GOVERNORS
THE COLLEGE OF TRADES AND TECHNOLOGY
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED 31 MARCH 1987

		1987		1986
Cash provided by (used for):				
Operating activities				
Excess (deficiency) of revenue over expenditure		$ 124,305		$ (85,338)
Less: Fixed assets expensed in year of acquisition		-		106,935
		124,305		21,597
Net change in non-cash working capital items		(95,941)		(180,634)
		28,364		(159,037)
Investment activities				
Capital grants				
- Province of Newfoundland	$410,000		$550,001	
- Private	-	410,000	9,000	559,001
Proceeds on disposal of fixed assets		5,207		23,622
Acquisition of fixed assets		(876,415)		(529,055)
		(461,208)		53,568
Decrease in cash during the year		(432,844)		(105,469)
Cash at beginning of year		954,016		1,059,485
Cash at end of year		$ 521,172		$ 954,016

See accompanying notes

SCHEDULE 1

BOARD OF GOVERNORS

THE COLLEGE OF TRADES AND TECHNOLOGY

SUPPLEMENTARY INFORMATION

31 MARCH 1987

	Capital	Current	Total
Cash	$192,416	$328,756	$521,172
Accounts receivable (Net)	-	164,869	164,869
	192,416	493,625	686,041
Accounts payable	39,258	182,328	221,586
Accrued payroll and deductions payable	1,687	85,894	87,581
	40,945	268,222	309,167
	$151,471	$225,403	$376,874
Net funds available - current			$225,403
Investment in inventory			169,658
			$395,061
Net funds available - current			$225,403
Outstanding commitments			225,403
			$ -
Net funds available - capital			$151,471
Outstanding commitments			84,151
			$ 67,320

SCHEDULE 2

BOARD OF GOVERNORS

THE COLLEGE OF TRADES AND TECHNOLOGY

SCHEDULE OF EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Administrative and general		
Salaries	$2,470,822	$2,118,649
Office supplies	267,183	234,350
Advertising and public relations	84,774	32,245
Travel	43,974	29,092
Utility services	627,450	717,771
Repairs and maintenance - buildings and grounds	494,272	596,807
Insurance	8,288	4,599
Vehicle expenses	20,805	17,649
Freight and duty	19,726	14,053
Miscellaneous	13,273	51,300
Student activities grant	46,122	42,829
Staff training	3,145	4,157
	$4,099,834	$3,863,501
Instructional		
Salaries	$7,012,760	$6,547,047
Travel	29,855	32,866
Student transportation	25,726	14,932
Instructional supplies	588,685	659,531
Professional fees	12,738	2,945
Staff recruitment	65,245	11,577
Instructors' training	7,940	19,702
Rentals, repairs and maintenance - equipment	414,298	371,121
Course planning	13,268	4,332
	$8,170,515	$7,664,053
Other		
Student allowance	$ 60,118	$ 66,262
Bookstore purchases	396,159	364,127
Cafeteria purchases	356,698	337,242
Library and audio visual purchases	117,816	120,301
Interest expense	236	-
Assets expensed in year of acquisition	-	106,935
Bad debt expense	6,560	-
Day care expenses	52,608	-
	$ 990,195	$ 994,867

SCHEDULE 2

BOARD OF GOVERNORS

THE COLLEGE OF TRADES AND TECHNOLOGY

SCHEDULE OF EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Continuing education		
Salaries - regular courses	$133,213	$117,511
Salaries - special courses	6,437	2,200
Supplies - regular courses	42,516	29,562
Supplies - special courses	8,915	968
Other expenses	17,775	15,281
	$208,856	$165,522

BOARD OF GOVERNORS

THE COLLEGE OF TRADES AND TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

1. Authority

The College of Trades and Technology operates under authority of The College of Trades and Technology Act, Chapter 49, Revised Statutes of Newfoundland, 1970. These statements are a representation of the activities of The College of Trades and Technology as established by Section 3 of that Act.

2. Accounting policies

(a) Basis of accounting

The College follows the accrual basis of accounting, except as outlined below for annual leave and severance pay.

(b) Fixed assets

There is no provision for depreciation of fixed assets recorded in the financial statements. Most fixed asset acquisitions are financed by Province of Newfoundland and Skills Growth Project capital grants or private donations which are deducted in total from the fixed assets on the balance sheet. The balance of the fixed assets is financed through current account funds and is charged to operations in the year of acquisition. Donated assets are not reflected in the financial statements. Fixed assets disposed of are deleted from the accounts at their original cost and a corresponding reduction is made in the amount of the Provincial Government grants deducted from fixed assets.

(c) Inventory

Inventory, which consists mainly of books and food supplies, is recorded at the lower of cost, determined on a first-in, first-out basis, and net realizable value.

2. Accounting policies (Cont'd)

(d) Leases

All leases of equipment entered into by the College are treated for accounting purposes as operating leases and the lease payments are charged to operations. Lease payments for the next five fiscal years are as follows:

1987-88	- $434,185
1988-89	- $352,958
1989-90	- $166,784
1990-91	- $ 82,951
1991-92	- $ 53,024

(e) Annual leave and severance pay

Earned annual leave and severance pay are accounted for on the cash basis of accounting.

(f) Unexpended capital grant

Capital grants received are not recorded as revenue but are credited to an account "Unexpended capital grant". Fixed assets purchased from capital contributions reduce the Unexpended capital grant account. The balance of $151,471 at 31 March 1987 (1986 - $612,679) represents capital grants received and unexpended.

3. Other assets

During the year the College entered into a sale/lease-back arrangement with a leasing company for 148 microcomputers recorded as other assets in the previous year. The College subleased 108 of these microcomputers to its employees for a three year term at a 5 3/4% interest rate. Lease payments received from College employees on this sublease are not recorded as revenue but rather netted against lease expenditure.

BOARD OF GOVERNORS

THE COLLEGE OF TRADES AND TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

4. Fixed assets

	1986	Additions	Disposals	1987
Heavy machinery and equipment	$2,702,307	$293,281	$118,860	$2,876,728
Furniture and fixtures	130,077	14,152	14,929	129,300
Office machines	137,011	6,224	71,079	72,156
Carpentry shop project	11,361	-	-	11,361
Leasehold improvements - Topsail Road Campus	864,826	172,329	-	1,037,155
Leasehold improvements - Building 910	39,480	-	-	39,480
Building renovations - Main campus	512,344	-	-	512,344
Paving	58,700	-	-	58,700
Early Childhood Development Centre	20,000	388,901	-	408,901
Skills growth project	1,141,078	1,528	-	1,142,606
	$5,617,184	$876,415	$204,868	$6,288,731

In accordance with Section 5 of The College of Trades and Technology Act, the land, buildings and equipment in use by the College at the date of formation of the Board are the property of the Technical College Building Corporation Limited, a provincial crown corporation. The amounts shown represent costs incurred by the College.

The College has a lease from the Department of Public Works and Services for the Topsail Road Campus and Building 910, Pleasantville. No lease payments are required.

BOARD OF GOVERNORS

THE COLLEGE OF TRADES AND TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

5. Establishment of the Cabot Insitute of Applied Arts and Technology

Chapter 16 of the Statutes of Newfoundland 1987 entitled "The Provincial Institutes Act", which was proclaimed in the Newfoundland Gazette on July 17, 1987 to come into force on August 3, 1987, established the Cabot Institute of Applied Arts and Technology and vested the right of management and control of all property of the College of Trades and Technology in the Cabot Institute. The Provincial Institutes Act also repealed The College of Trades and Technology Act.

6. Comparative figures

Certain comparative figures have been restated to conform with the current year's presentation.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

To the Shareholders
Corner Brook Hospital Buildings
 Corporation Limited
St. John's, Newfoundland

I have examined the balance sheet of Corner Brook Hospital Buildings Corporation Limited as at 31 March 1986 and the statements of revenue and expenditure and retained earnings for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at 31 March 1986 and the results of its operations for the year then ended in accordance with accounting principles disclosed in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.
Auditor General

St. John's, Newfoundland
12 January 1987

STATEMENT 1

CORNER BROOK HOSPITAL BUILDINGS CORPORATION LIMITED

BALANCE SHEET

31 MARCH 1986

ASSETS

	1986	1985
Current assets		
Accrued rent receivable	$ 13,793	$ 15,504
Prepaid expenses	507	397
	14,300	15,901
Fixed assets, at cost (Note 3)		
Nurses' residence and training school	2,998,527	2,998,527
Less: Government grant in aid of construction	130,602	130,602
	2,867,925	2,867,925
Land	3,000	3,000
	2,870,925	2,870,925
Intangible asset		
Organization expense	251	251
Total assets	$2,885,476	$2,887,077

LIABILITIES

	1986	1985
Current liabilities		
Accrued interest payable	$ 13,793	$ 15,504
Deferred revenue - per contra	507	397
Current portion of long-term debt	164,665	154,979
	178,965	170,880
Long-term debt (Note 3)		
6 1/8% First Mortgage Sinking Fund Bonds, dated 1 May 1966, maturing 1 August 1991	1,040,730	1,195,709
Less: Current portion of long-term debt	164,665	154,979
	876,065	1,040,730
Total liabilities	1,055,030	1,211,610

SHAREHOLDERS' EQUITY

	1986	1985
Share capital		
$1,000 par value; 100 common shares authorized; 3 shares issued and fully paid	3,000	3,000
Capital contributions by the Province of Newfoundland		
Repayment of long-term debt	1,827,446	1,672,467
Total shareholders' equity	1,830,446	1,675,467
Total liabilities and shareholders' equity	$2,885,476	$2,887,077

See accompanying notes

Signed on behalf of the Board of Directors

Director

Director

STATEMENT 2

CORNER BROOK HOSPITAL BUILDINGS CORPORATION LIMITED

STATEMENT OF RETAINED EARNINGS

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
Retained earnings, beginning of year	$ -	$ -
Add: Excess of revenue over expenditure	430	396
	430	396
Deduct: Distribution of earnings to the Province of Newfoundland	430	396
Retained earnings, end of year	$ -	$ -

See accompanying notes

STATEMENT 3

CORNER BROOK HOSPITAL BUILDINGS CORPORATION LIMITED

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
REVENUE		
Province of Newfoundland		
Rental of nurses' residence and training school	$291,270	$275,410
Debt service fund interest income	430	396
	291,700	275,806
EXPENDITURE		
Debt charges (Note 4)		
Payments to trustee for bondholders on account of principal and interest due on the First Mortgage Sinking Fund Bonds	288,490	272,731
Trustee's fees and sundry	862	862
Fire insurance	1,918	1,817
	291,270	275,410
Excess of revenue over expenditure	$ 430	$ 396

See accompanying notes

CORNER BROOK HOSPITAL BUILDINGS CORPORATION LIMITED

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1986

1. Corner Brook Hospital Buildings Corporation Limited (the "Corporation") is a corporation duly organized under The Companies Act of the Province of Newfoundland. The Corporation was created by The Corner Brook Hospital and Nurses' Residence (Building and Extension) Act, being Chapter 71 of the Statutes of Newfoundland, 1963, for the purpose of establishing a nurses' residence and training school at Corner Brook, Newfoundland. The affairs of the Corporation are managed by a Board of Directors appointed by the Lieutenant-Governor in Council. All board members are full-time employees of the Province of Newfoundland.

2. Significant accounting policies

(a) Basis of accounting

The Corporation follows the accrual basis of accounting.

(b) Rental revenue

The fixed assets of the Corporation are being leased by Her Majesty the Queen in Right of Newfoundland (the "Province"). Under the terms of the lease agreement the Province is to make rental payments sufficient for the Corporation to meet its obligations under the mortgage indenture, namely:

(i) semi-annual interest and debt retirement payments;
(ii) all fees, expenses, costs and charges arising out of or incidental to the administration of the trusts created by the mortgage; and
(iii) all additional charges required to be paid by the lessee.

Accordingly, rental revenue is recorded as being equal to the debt charges and other expenditures incurred by the Corporation.

(c) Interest income earned on debt service fund

Payments on account of the Corporation's long-term debt are paid into the debt service fund fifteen (15) days before due to the bondholders. All interest income earned on the fund during this period is to be refunded to the Province. Accordingly, this interest income is recorded by the Corporation as being both revenue and a distribution of retained earnings.

CORNER BROOK HOSPITAL BUILDINGS CORPORATION LIMITED

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1986

2. Significant accounting policies (Cont'd)

(d) Foreign currency translation

The Corporation has adopted the current-noncurrent method of foreign currency translation. As a result, the Corporation's U.S. dollar debenture debt is translated using the exchange rate prevailing when the debenture debt was incurred. Also, since the risk of foreign currency fluctuation has been assumed by the Province through its rental payments, the Corporation has adopted the policy of not recording any foreign exchange gains or losses on the semi-annual debt retirement payments.

Current assets and liabilities of the Corporation which are denominated in U.S. dollars are translated using year-end exchange rates.

(e) Fixed assets

Under the terms of the lease agreement, title to the Corporation's assets is to be vested in the Province upon the satisfaction of the bondholders' first mortgage. As a result, no provision has been made for depreciation.

Also, certain alterations, replacements and disposals made by the Province, which in total do not adversely affect the security of the bondholders, are not recorded in the accounts of the Corporation.

(f) Income taxes

The Corporation is not subject to either provincial or federal income taxes.

3. Long-term debt

As at 31 March 1986 the Corporation had debenture debt outstanding of $967,000 U.S. Translated at the historical and the year-end exchange rate, the Canadian dollar equivalent is $1,040,730 and $1,351,190 respectively.

CORNER BROOK HOSPITAL BUILDINGS CORPORATION LIMITED

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1986

3. Long-term debt (Cont'd)

The U.S. dollar payments required in each of the next five (5) years to meet debt retirement provisions are as follows:

1986-87	$153,000
1987-88	162,000
1988-89	172,000
1989-90	183,000
1990-91	195,000
	$865,000

Fixed assets have been pledged as security for the long-term debt.

4. Debt charges

During the 1985-86 fiscal year the Corporation made the following payments on account of its long-term debt:

Principal	$199,152
Interest	89,338
	$288,490

The principal and interest payments ($144,000 U.S. and $64,404 U.S. respectively) made on account of the Corporation's long-term debt have been reflected above at the actual Canadian dollar amount paid out for the purchase of U.S. funds needed to meet these debt charges.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

To the Shareholders
Corner Brook Hospital Buildings
Corporation Limited
St. John's, Newfoundland

I have examined the balance sheet of Corner Brook Hospital Buildings Corporation Limited as at 31 March 1987 and the statements of revenue and expenditure and retained earnings for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at 31 March 1987 and the results of its operations for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.
Auditor General

St. John's, Newfoundland
16 November 1987

STATEMENT I

CORNER BROOK HOSPITAL BUILDINGS CORPORATION LIMITED

BALANCE SHEET

31 MARCH 1987

ASSETS	1987	1986
Current assets		
Accrued rent receivable	$ 10,845	$ 13,793
Prepaid expenses	591	507
	11,436	14,300
Fixed assets, at cost (Note 3)		
Nurses' residence and training school	2,998,527	2,998,527
Less: Government grant in aid of construction	130,602	130,602
	2,867,925	2,867,925
Land	3,000	3,000
	2,870,925	2,870,925
Intangible asset		
Organization expense	251	251
Total assets	$2,882,612	$2,885,476

LIABILITIES	1987	1986
Current liabilities		
Accrued interest payable	$ 10,845	$ 13,793
Deferred revenue - per contra	591	507
Current portion of long-term debt	174,351	164,665
	185,787	178,965
Long-term debt (Note 3)		
6 1/8% First Mortgage Sinking Fund Bonds, dated 1 May 1966, maturing 1 August 1991	876,065	1,040,730
Less: Current portion of long-term debt	174,351	164,665
	701,714	876,065
Total liabilities	887,501	1,055,030
SHAREHOLDERS' EQUITY		
Share capital		
$1,000 par value; 100 common shares authorized; 3 shares issued and fully paid	3,000	3,000
Capital contributions by the Province of Newfoundland		
Repayment of long-term debt	1,992,111	1,827,446
Total shareholders' equity	1,995,111	1,830,446
Total liabilities and shareholders' equity	$2,882,612	$2,885,476

See accompanying notes

Signed on behalf of the Board of Directors

Director

Director

STATEMENT 2

CORNER BROOK HOSPITAL BUILDINGS CORPORATION LIMITED

STATEMENT OF RETAINED EARNINGS

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Retained earnings, beginning of year	$ -	$ -
Add: Excess of revenue over expenditure	635	430
	635	430
Deduct: Distribution of earnings to the Province of Newfoundland	635	430
Retained earnings, end of year	$ -	$ -

See accompanying notes

STATEMENT 3

CORNER BROOK HOSPITAL BUILDINGS CORPORATION LIMITED

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
REVENUE		
Province of Newfoundland		
Rental of nurses' residence and training school	$290,165	$291,270
Debt service fund interest income	635	430
	290,800	291,700
EXPENDITURE		
Debt charges (Note 4)		
Payments to trustee for bondholders on account of principal and interest due on the First Mortgage Sinking Fund Bonds	287,015	288,490
Trustee's fees and sundry	859	862
Fire insurance	2,291	1,919
	290,165	291,270
Excess of revenue over expenditure	$ 635	$ 430

See accompanying notes

CORNER BROOK HOSPITAL BUILDINGS CORPORATION LIMITED

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

1. Corner Brook Hospital Buildings Corporation Limited (the "Corporation") is a corporation duly organized under The Companies Act of the Province of Newfoundland. The Corporation was created by The Corner Brook Hospital and Nurses' Residence (Building and Extension) Act, being Chapter 71 of the Statutes of Newfoundland, 1963, for the purpose of establishing a nurses' residence and training school at Corner Brook, Newfoundland. The affairs of the Corporation are managed by a Board of Directors appointed by the Lieutenant-Governor in Council. All board members are full-time employees of the Province of Newfoundland.

2. Significant accounting policies

(a) Basis of accounting

The Corporation follows the accrual basis of accounting.

(b) Rental revenue

The fixed assets of the Corporation are being leased by Her Majesty the Queen in Right of Newfoundland (the "Province"). Under the terms of the lease agreement the Province is to make rental payments sufficient for the Corporation to meet its obligations under the mortgage indenture, namely:

(i) semi-annual interest and debt retirement payments;
(ii) all fees, expenses, costs and charges arising out of or incidental to the administration of the trusts created by the mortgage; and
(iii) all additional charges required to be paid by the lessee.

Accordingly, rental revenue is recorded as being equal to the debt charges and other expenditures incurred by the Corporation.

(c) Interest income earned on debt service fund

Payments on account of the Corporation's long-term debt are paid into the debt service fund fifteen (15) days before due to the bondholders. All interest income earned on the fund during this period is to be refunded to the Province. Accordingly, this interest income is recorded by the Corporation as being both revenue and a distribution of retained earnings.

CORNER BROOK HOSPITAL BUILDINGS CORPORATION LIMITED

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

2. Significant accounting policies (Cont'd)

(d) Foreign currency translation

The Corporation has adopted the current-noncurrent method of foreign currency translation. As a result, the Corporation's U.S. dollar debenture debt is translated using the exchange rate prevailing when the debenture debt was incurred. Also, since the risk of foreign currency fluctuation has been assumed by the Province through its rental payments, the Corporation has adopted the policy of not recording any foreign exchange gains or losses on the semi-annual debt retirement payments.

Current assets and liabilities of the Corporation which are denominated in U.S. dollars are translated using year-end exchange rates.

(e) Fixed assets

Under the terms of the lease agreement, title to the Corporation's assets is to be vested in the Province upon the satisfaction of the bondholders' first mortgage. As a result, no provision has been made for depreciation.

Also, certain alterations, replacements and disposals made by the Province, which in total do not adversely affect the security of the bondholders, are not recorded in the accounts of the Corporation.

(f) Income taxes

The Corporation is not subject to either provincial or federal income taxes.

3. Long-term debt

As at 31 March 1987 the Corporation had debenture debt outstanding of $814,000 U.S. Translated at the historical and the year-end exchange rate, the Canadian dollar equivalent is $876,065 and $1,062,351 respectively.

CORNER BROOK HOSPITAL BUILDINGS CORPORATION LIMITED

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

3. Long-term debt (Cont'd)

The U.S. dollar payments required in each of the next five (5) years to meet debt retirement provisions are as follows:

1987-88	$162,000
1988-89	172,000
1989-90	183,000
1990-91	195,000
1991-92	102,000
	$814,000

Fixed assets have been pledged as security for the long-term debt.

4. Debt charges

During the 1986-87 fiscal year the Corporation made the following payments on account of its long-term debt:

Principal	$211,348
Interest	75,667
	$287,015

The principal and interest payments ($153,000 U.S. and $55,370 U.S. respectively) made on account of the Corporation's long-term debt have been reflected above at the actual Canadian dollar amount paid out for the purchase of U.S. funds needed to meet these debt charges.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

To the Chairman
Economic Council of Newfoundland
and Labrador

I have examined the balance sheet of The Economic Council of Newfoundland and Labrador as at 31 March 1987 and the statements of surplus, revenue and expenditure and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at 31 March 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.
Auditor General

St. John's, Newfoundland
17 August 1987

THE ECONOMIC COUNCIL OF NEWFOUNDLAND AND LABRADOR

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31 MARCH 1987

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STATEMENT 1

THE ECONOMIC COUNCIL OF NEWFOUNDLAND AND LABRADOR

BALANCE SHEET

31 MARCH 1987

ASSETS

	1987	1986
Current assets		
Cash	$ 5,966	$126,155
Grant receivable from Province of Newfoundland	15,000	-
	20,966	126,155
Fixed assets, at cost		
Office furniture and equipment	37,466	36,860
Leasehold improvements	5,525	5,000
	42,991	41,860
Less: Expensed in year of acquisition	42,991	41,860
	-	-
Economic Council Fund (Note 5)	5,599	5,316
Total assets	$26,565	$131,471

LIABILITIES AND EQUITY

	1987	1986
Current liabilities		
Accounts payable and accrued liabilities	$16,480	$ 8,055
Equity		
Surplus	4,486	118,100
Economic Council Fund (Note 5)	5,599	5,316
	10,085	123,416
Total liabilities and equity	$26,565	$131,471

See accompanying notes

Signed on behalf of the Council

Chairman

Member

THE ECONOMIC COUNCIL OF NEWFOUNDLAND AND LABRADOR

STATEMENT OF SURPLUS

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Balance, beginning of year	$118,100	$ 60,407
Excess of revenue over expenditure (expenditure over revenue)	(113,614)	57,693
Balance, end of year	$ 4,486	$118,100

See accompanying notes

STATEMENT 3

THE ECONOMIC COUNCIL OF NEWFOUNDLAND AND LABRADOR

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 1987

REVENUE

	1987	1986
Grant from the Province of Newfoundland	$ 165,000	$300,000
Interest	6,556	2,895
Summer Employment/Experience Development Grant		
- Federal	-	2,049
- Provincial	-	887
Seminar registration fees	675	1,850
Miscellaneous	1,528	-
	173,759	307,681

EXPENDITURE

	1987	1986
Books and periodicals	2,493	3,951
Communications	10,534	7,761
Council members honoraria	4,585	4,000
Equipment rentals	2,658	3,220
Fixed asset additions	1,131	909
Meeting costs including travel	59,258	36,072
Miscellaneous	1,586	875
Office supplies	5,728	6,487
Professional services	50	-
Recruitment	527	1,053
Rent	36,327	36,229
Research projects	29,530	27,734
Salaries	132,966	121,697
	287,373	249,988
Excess of revenue over expenditure (expenditure over revenue)	$(113,614)	$ 57,693

See accompanying notes

STATEMENT 4

THE ECONOMIC COUNCIL OF NEWFOUNDLAND AND LABRADOR

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Cash provided by (used in) operating activities		
Excess of revenue over expenditure (expenditure over revenue)	$(113,614)	$ 57,693
Add (Subtract):		
Fixed assets expensed in year of acquisition	1,131	909
Changes in non-cash working capital	(6,575)	53,843
	(119,058)	112,445
Cash provided by (used in) investing activities		
Additions to fixed assets	(1,131)	(909)
Change in cash and equivalents during the year	(120,189)	111,536
Cash and equivalents at beginning of year	126,155	14,619
Cash and equivalents at end of year	$ 5,966	$126,155

See accompanying notes

THE ECONOMIC COUNCIL OF NEWFOUNDLAND AND LABRADOR

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

1. General

The Economic Council of Newfoundland and Labrador is a Crown Corporation established by the Lieutenant-Governor and House of Assembly in Legislative Session under the provision of The Economic Council Act. The Council has the responsibility of providing the Lieutenant-Governor in Council through the Minister of Development and Tourism with an independent and responsible view of the major economic and social issues with which the Province is confronted and advising on the policies and strategies with which these issues may be met.

2. Significant accounting policies

(a) Basis for financial statements

The financial statements of the Council have been prepared using the accrual basis of accounting.

(b) Fixed assets

Fixed assets of the Council are not depreciated. Fixed assets are charged to operations in the year of acquisition.

3. Income taxes

The Council is not subject to either Provincial or Federal Income Taxes.

4. Change in financial statement presentation

During the year the Council changed its definition of funds from working capital to cash resources in order to bring its statement of changes in financial position in line with the recent pronouncements of the Canadian Institute of Chartered Accountants. The 1985-86 comparative figures for the statement of changes in financial position have been restated to reflect this change. Cash and equivalents include cash resources but do not include the Economic Council Fund.

THE ECONOMIC COUNCIL OF NEWFOUNDLAND AND LABRADOR

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

5. Economic Council Fund

Funds deposited in this account represent funds received from a donor for unspecified purposes. Any interest earned on the principal is also credited to the fund. To date, the Council has not made any decision on the use of this fund.

6. Comparative figures

Certain 1986 financial statement figures have been reclassied to conform with the 1987 financial statement presentation.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

The Chairman and Members
The Farm Development Loan Board
St. John's, Newfoundland

In compliance with the requirements of Section 14 of the Farm Development Loan Act, Chapter 125 of the Revised Statutes of Newfoundland, 1970, I have examined the balance sheet of the Farm Development Loan Board - Farm Development Loan Fund as at 31 March 1986 and the statements of revenue, expenditure and surplus, and changes in cash position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Farm Development Loan Board - Farm Development Loan Fund, as at 31 March 1986 and the results of its operations and the changes in its cash position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.
Auditor General

St. John's
10 February 1987

STATEMENT 1

FARM DEVELOPMENT LOAN BOARD
FARM DEVELOPMENT LOAN FUND
BALANCE SHEET
31 MARCH 1986

		1986		1985
ASSETS				
Current				
Cash		$2,441,654		$ 121,620
Due from Province of Newfoundland (Note 4)		-		1,497,200
Loans receivable				
Principal due and unpaid	$ 674,329		$ 655,739	
Current portion of long-term loans	552,054		498,616	
Interest due and unpaid	177,677		154,165	
Interest accrued	61,987		66,086	
	1,466,047		1,374,606	
Less: Allowance for doubtful accounts	331,730	1,134,317	361,840	1,012,766
Total current assets		3,575,971		2,631,586
Long-term				
Loans receivable, net of current portion		2,539,378		2,587,034
Less: Allowance for doubtful accounts		177,139		226,531
Total long-term assets		2,362,239		2,360,503
Total assets		$5,938,210		$4,992,089
LIABILITIES AND SURPLUS				
Accounts payable		$ 1,420		$ -
Due to Province of Newfoundland (Note 1)		5,008,000		4,328,000
Surplus (Notes 1 and 4)		928,790		664,089
Total liabilities and surplus		$5,938,210		$4,992,089

See accompanying notes

Signed on behalf of the Board

Martin P. Howlett
Chairman

Member

STATEMENT 2

FARM DEVELOPMENT LOAN BOARD

FARM DEVELOPMENT LOAN FUND

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
REVENUE		
Interest on loans	$248,459	$248,382
Recoveries on bad debts	41,096	32,722
	289,555	281,104
EXPENDITURE		
Bad debt expense	24,068	120,840
Miscellaneous	786	725
	24,854	121,565
Excess of revenue over expenditure	264,701	159,539
Surplus, beginning of year	664,089	504,550
Surplus, end of year	$928,790	$664,089

See accompanying notes

STATEMENT 3

FARM DEVELOPMENT LOAN BOARD

FARM DEVELOPMENT LOAN FUND

STATEMENT OF CHANGES IN CASH POSITION

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
Cash resources were provided by		
Principal installments on loans receivable	$ 585,341	$ 694,358
Interest on loans receivable	214,489	227,157
Advance from Province of Newfoundland	680,000	800,000
Refund from Province of Newfoundland	1,497,200	-
	2,977,030	1,721,515
Cash resources were used for		
Loan advances		
Fur farms	65,032	17,276
Land development	35,006	28,862
Land purchase	29,008	-
Equipment	146,225	157,112
Livestock	55,767	50,050
Construction of farm buildings	103,333	138,919
Swine	77,714	56,800
Working capital	139,376	227,314
Miscellaneous	786	725
	652,247	677,058
Repayment of loan overpayments	4,749	359
Refunded to Consolidated Fund Services (Note 4)	-	802,175
Refunded to Rural, Agricultural and Northern Development - Capital (Note 4)	-	695,025
	656,996	2,174,617
Increase (decrease) in cash during year	2,320,034	(453,102)
Cash, 1 April	121,620	574,722
Cash, 31 March	$2,441,654	$ 121,620

See accompanying notes

FARM DEVELOPMENT LOAN BOARD

FARM DEVELOPMENT LOAN FUND

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1986

1. Significant accounting principles

   (a) Basis of accounting

   The Board follows the accrual basis of accounting.

   (b) Due to Province of Newfoundland.

   This account is composed solely of direct advances from the Province of Newfoundland since the Board was founded in 1953.

   (c) Surplus account

   This account represents the difference between the interest earned on all loans, plus recoveries on accounts considered bad debts, less the provisions made for bad and doubtful accounts. The total of this account is the cumulative total of income earned since the founding of the Board.

2. Loan commitments

   The Board has approved loans amounting to $303,035 which had not been advanced as at 31 March 1986.

3. Operations

   The Department of Rural, Agricultural and Northern Development was responsible for operating expenses totalling $66,872 of the Farm Development Loan Board of Newfoundland. These expenses are not reflected in these financial statements.

FARM DEVELOPMENT LOAN BOARD

FARM DEVELOPMENT LOAN FUND

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1986

4. Subsequent event

TBM 374-'84(B), dated 16 May 1984, ordered that commencing 1 April 1984, the Farm Development Loan Board make monthly remittances to the Province on the last day of each month as follows:

(i) The interest portion of all payments received to Consolidated Fund Services; and

(ii) The principal portion to the appropriate capital-related revenue account in the Department.

Furthermore, that the Farm Development Loan Board take appropriate steps to remit to Consolidated Fund Services the cash surplus as of 31 March 1985.

During the 1984-85 fiscal year, the Farm Development Loan Board made the above described remittances to the Province. However, during 1985-86, the monies paid by the Farm Development Loan Board in the amounts of $695,025 capital and $802,175 interest for 1984-85 were refunded to the Board.

These amounts were recorded as an account receivable from the Province as at 31 March 1985.

Subsequent to the year ended 31 March 1986 an Act to amend the Farm Development Loan Act (Assented to 17 June 1986) amended the Farm Development Loan Act and Section 11.1 now requires the Chairman of the Board to pay into the Consolidated Revenue Fund out of the fund such monies, at such intervals and in such a manner as the Lieutenant-Governor in Council may by order direct.

5. The interest rate chargeable on loans is set by the Lieutenant-Governor in Council.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

The Chairman and Members
The Fisheries Loan Board of
Newfoundland
St. John's, Newfoundland

In compliance with the requirements of Section 16 of the Fisheries Loan Act, 1970, I have examined the balance sheet of the Fisheries Loan Board of Newfoundland, Fisheries Loan Fund, as at 31 March 1986 and the statements of revenue and expenditure, equity and changes in cash position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fisheries Loan Board of Newfoundland, Fisheries Loan Fund, as at 31 March 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.
Auditor General

St. John's
March 10, 1987

FISHERIES LOAN BOARD OF NEWFOUNDLAND

FISHERIES LOAN FUND

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STATEMENT 1

FISHERIES LOAN BOARD OF NEWFOUNDLAND

FISHERIES LOAN FUND

BALANCE SHEET

31 MARCH 1986

	1986	1985
ASSETS		
Cash	$ 1,414,113	$12,821,504
Lease revenue receivable	39,753	37,382
Interest subsidy receivable (Note 7)	60,592	10,919
Advances receivable (Note 3)	92,832	276,918
Loans receivable (Note 4)	54,091,442	53,227,626
	54,284,619	53,552,845
Less: Allowance for doubtful accounts	22,585,514	19,454,686
	31,699,105	34,098,159
Total assets	$33,113,218	$46,919,663
LIABILITIES		
Borrowers' deposits on new loans	$ 169,238	$ 381,562
Tender deposits	20,576	47,674
Total liabilities	189,814	429,236
EQUITY		
Province of Newfoundland		
Contributed capital	49,229,928	51,619,584
Deficit	(16,306,524)	(5,129,157)
Total equity	32,923,404	46,490,427
Total liabilities and equity	$33,113,218	$46,919,663

See accompanying notes

Signed on behalf of the Board

R.A. Kingsley

Chairman

Member

STATEMENT 2

FISHERIES LOAN BOARD OF NEWFOUNDLAND

FISHERIES LOAN FUND

STATEMENT OF EQUITY

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
Contributed capital, beginning of year	$51,619,584	$50,691,950
Add: Contributions made by the Province during the year	2,228,870	1,670,772
	53,848,454	52,362,722
Less: Capital contributions returned to the Province	4,618,526	743,138
Contributed capital, end of year	49,229,928	51,619,584
Deficit, beginning of year	5,129,157	1,829,598
Add: Excess of expenditure over revenue	422,666	3,299,559
Payments to the Province for interest collected on loans issued by the Board	10,754,701	-
Deficit, end of year	16,306,524	5,129,157
Equity, end of year	$32,923,404	$46,490,427

See accompanying notes

FISHERIES LOAN BOARD OF NEWFOUNDLAND

FISHERIES LOAN FUND

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
REVENUE		
Interest on loans	$2,711,547	$2,721,549
Miscellaneous income	1,671	-
	2,713,218	2,721,549
EXPENDITURE		
Provision for doubtful accounts	3,135,884	6,020,914
Operating expenses (Note 5)	-	194
	3,135,884	6,021,108
Excess of expenditure over revenue	$ 422,666	$3,299,559

See accompanying notes

STATEMENT 4

FISHERIES LOAN BOARD OF NEWFOUNDLAND

FISHERIES LOAN FUND

STATEMENT OF CHANGES IN CASH POSITION

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
Cash resources were provided by:		
Principal instalments on loans receivable	$ 3,861,861	$ 4,121,572
Deposits on vessel construction	25,526	6,444
Interest on loans receivable	1,247,903	1,648,426
Provincial bounty on loans advanced	164,869	182,068
Federal subsidy on loans advanced	184,345	764,656
Required payments on loans advanced	492,805	429,776
Tender deposits	130,867	325,502
Province of Newfoundland		
- Advances to Fund	2,229,223	1,647,926
- Interest subsidy (Note 7)	746,278	764,215
	9,083,677	9,890,585
Cash resources were used for:		
Loan advances:		
Purchase of boats and equipment	4,079,799	4,054,421
Construction of vessels	106,168	138,514
Payments of interest subsidy (Note 7)	795,952	775,134
Operating expenses paid by the Board	-	194
Tender deposit refunds	114,050	207,953
Marine insurance payments (net)	21,872	-
Payments to Province of Newfoundland	15,373,227	743,138
	20,491,068	5,919,354
Increase (decrease) in cash during the year	(11,407,391)	3,971,231
Cash, 1 April	12,821,504	8,850,273
Cash, 31 March	$ 1,414,113	$12,821,504

See accompanying notes

FISHERIES LOAN BOARD OF NEWFOUNDLAND

FISHERIES LOAN FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1986

1. Authority

The Fisheries Loan Board of Newfoundland operates under authority of the Fisheries Loan Act, Chapter 134, Revised Statutes of Newfoundland, 1970. These statements are a representation of the activities of the Fisheries Loan Fund as established by Section 6 of that Act. The Fisheries Loan Regulations, 1980 under the Fisheries Loan Act states in Section 14 that the minimum amount that the Board may advance by way of a loan to fishermen is $1,000 and the maximum amount shall be $50,000.

2. Significant accounting policies

(a) Basis of accounting

The Board follows the accrual basis of accounting.

(b) Allowance for doubtful accounts

The allowance for doubtful accounts relates to loans receivable and represents an estimate of future probable losses on the accounts outstanding at year end. With respect to this estimate, the Board recognizes that future economic and fishing industry conditions are not predictable and, therefore, their impact on the collectibility of loans is uncertain.

Actual losses on loans are charged to the allowance while recoveries of loan losses are credited to the allowance. The adjustment of the allowance to the appropriate level is charged to operations as a provision for doubtful accounts.

(c) Capital contributions

The Fisheries Loan Board receives capital contributions from the Province under Section 11 of The Fisheries Loan Act to be deposited into The Fisheries Loan Fund for the purpose of making loans or advances to fishermen and to other persons, associations, societies or companies engaged either directly or indirectly in the catching, handling, processing or distributing of fish or fish products.

(d) Payments to the Province

During 1986 an amendment was made to the Fisheries Loan Act regarding the collections on loans receivable. The amendment required the Board to pay into the Consolidated Revenue Fund out of the Fisheries Loan Fund such monies as directed by the Lieutenant-Governor-in-Council. As directed by the Lieutenant-Governor-in-Council the interest portion of loan payments is remitted to the Consolidated Revenue Fund with the principal portion remitted to the Department of Fisheries, all on a monthly basis.

3. Advances receivable

This account represents payments made for vessel construction. When the vessels are completed and the required documentation is in place, these expenditures are transferred to loans receivable. During construction, all loan advances are secured by a Builder's Mortgage.

4. Loans receivable

	1986	1985
Principal not yet due	$25,163,978	$29,096,279
Principal due and unpaid	22,425,150	18,572,664
Interest due and unpaid	5,196,948	4,257,868
Interest accrued	1,305,366	1,300,815
	$54,091,442	$53,227,626

Included in the principal and interest outstanding at year end is the amount of $3,993,392 (1985-$2,305,696) which represents principal and interest due from individuals whose boats have been repossessed and sold. Of this amount $482,719 (1985-$370,772) represents the balance of contracts entered into prior to 3 September 1974, of which a portion is not legally collectible. Principal and interest due from individuals whose boats have been repossessed and unsold amounted to $1,646,542 (1985-$2,015,162).

5. Operating expenses

The Department of Fisheries, Province of Newfoundland, was responsible for current account operating expenses totalling $2,186,681 (1985-$2,129,882) of The Fisheries Loan Board of Newfoundland. These expenses are not reflected in these financial statements.

FISHERIES LOAN BOARD OF NEWFOUNDLAND

FISHERIES LOAN FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1986

6. Commitments

Loans authorized but not disbursed as at 31 March 1986 amounted to $3,370,994 (1985-$1,993,696). It is expected that the majority of these loans will be disbursed within the five month period ending 31 August 1986 from advances to be made to the fund by the Province.

7. Interest subsidy

The Board pays an interest subsidy for the interest charges on fishermen bank loans to the extent of the difference between the bank's interest rate and the Board's interest rate when the loan was approved. These payments are subsequently recovered from the Province and charged to the Department of Fisheries. For the year ended 31 March 1986 the Board paid $795,952 (1985-$775,134) in interest subsidy and had recovered $746,278 (1985-$764,215) from the Province.

8. Income taxes

The Fisheries Loan Board is not subject to Federal or Provincial income taxes.

9. Comparative figures

Certain 1985 comparative figures have been reclassified to reflect the presentation adopted in 1986.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

The Chairman and Members
The Fisheries Loan Board of
Newfoundland
St. John's, Newfoundland

In compliance with the requirements of Section 16 of the Fisheries Loan Act, 1970, I have examined the balance sheet of the Fisheries Loan Board of Newfoundland, Fisheries Loan Fund, as at 31 March 1987 and the statements of revenue and expenditure, equity and changes in cash position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fisheries Loan Board of Newfoundland, Fisheries Loan Fund, as at 31 March 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 of the financial statements applied on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.
Auditor General

St. John's
25 June 1987

FISHERIES LOAN BOARD OF NEWFOUNDLAND

FISHERIES LOAN FUND

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STATEMENT 1

FISHERIES LOAN BOARD OF NEWFOUNDLAND

FISHERIES LOAN FUND

BALANCE SHEET

31 MARCH 1987

	1987	1986
ASSETS		
Cash	$ 1,206,978	$ 1,414,113
Lease revenue receivable	39,753	39,753
Interest subsidy receivable (Note 7)	61	60,592
Advances receivable (Note 3)	102,879	92,832
Other receivable (Note 8)	46,242	-
Loans receivable (Note 4)	54,181,820	54,091,442
	54,370,755	54,284,619
Less: Allowance for doubtful accounts	22,882,052	22,585,514
	31,488,703	31,699,105
Total assets	$32,695,681	$33,113,218
LIABILITIES		
Borrowers' deposits on new loans	$ 158,834	$ 169,238
Tender deposits	10,671	20,576
Total liabilities	169,505	189,814
EQUITY		
Province of Newfoundland		
Contributed capital	48,297,869	49,229,928
Deficit	(15,771,693)	(16,306,524)
Total equity	32,526,176	32,923,404
Total liabilities and equity	$32,695,681	$33,113,218

See accompanying notes

Signed on behalf of the Board

R.G. Kingsley

Chairman

Member

STATEMENT 2

FISHERIES LOAN BOARD OF NEWFOUNDLAND

FISHERIES LOAN FUND

STATEMENT OF EQUITY

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Contributed capital, beginning of year	$49,229,928	$51,619,584
Add: Contributions made by the Province during the year	3,566,761	2,228,870
	52,796,689	53,848,454
Less: Capital contributions returned to the Province	4,498,820	4,618,526
Contributed capital, end of year	48,297,869	49,229,928
Deficit, beginning of year	16,306,524	5,129,157
Add: Payments to the Province for interest collected on loans issued by the Board	1,873,881	10,754,701
Less: Excess of revenue over expenditure	2,408,712	(422,666)
Deficit, end of year	15,771,693	16,306,524
Equity, end of year	$32,526,176	$32,923,404

See accompanying notes

FISHERIES LOAN BOARD OF NEWFOUNDLAND

FISHERIES LOAN FUND

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
REVENUE		
Interest on loans	$2,708,544	$2,711,547
Miscellaneous income	-	1,671
	2,708,544	2,713,218
EXPENDITURE		
Provision for doubtful accounts	299,593	3,135,884
Operating expenses (Note 5)	239	-
	299,832	3,135,884
Excess of revenue over expenditure	$2,408,712	$ (422,666)

See accompanying notes

STATEMENT 4

FISHERIES LOAN BOARD OF NEWFOUNDLAND
FISHERIES LOAN FUND
STATEMENT OF CHANGES IN CASH POSITION
FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Cash resources were provided by:		
Principal instalments on loans receivable	$ 4,470,840	$ 3,861,861
Deposits on vessel construction	5,184	25,526
Interest on loans receivable	1,907,772	1,247,903
Provincial bounty on loans advanced	218,212	164,869
Federal subsidy on loans advanced	11,983	184,345
Required payments on loans advanced	581,373	492,805
Tender deposits	156,559	130,867
Province of Newfoundland		
- Advances to fund	3,566,893	2,229,223
- Interest subsidy (Note 7)	713,494	746,278
Marine insurance payments (net)	98,098	-
Lease advances	7,800	-
	11,738,208	9,083,677
Cash resources were used for:		
Loan advances		
Purchases of boats and equipment	4,688,448	3,975,275
Construction of vessels	25,403	106,168
Repossession expenses	80,085	104,524
Payments of interest subsidy (Note 7)	652,674	795,952
Tender deposit refunds	126,032	114,050
Marine insurance payments (net)	-	21,872
Payment to Province of Newfoundland	6,372,701	15,373,227
	11,945,343	20,491,068
Decrease in cash during the year	207,135	11,407,391
Cash, 1 April	1,414,113	12,821,504
Cash, 31 March	$ 1,206,978	$ 1,414,113

See accompanying notes

FISHERIES LOAN BOARD OF NEWFOUNDLAND

FISHERIES LOAN FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

1. Authority

The Fisheries Loan Board of Newfoundland operates under authority of the Fisheries Loan Act, Chapter 134, Revised Statutes of Newfoundland, 1970. These statements are a representation of the activities of the Fisheries Loan Fund as established by Section 6 of that Act. The Fisheries Loan Regulations, 1980 under the Fisheries Loan Act states in Section 14 that the minimum amount that the Board may advance by way of a loan to fishermen is $1,000 and the maximum amount shall be $50,000.

2. Significant accounting policies

(a) Basis of accounting

The Board follows the accrual basis of accounting.

(b) Allowance for doubtful accounts

The allowance for doubtful accounts relates to loans receivable and represents an estimate of future probable losses on the accounts outstanding at year end. With respect to this estimate, the Board recognizes that future economic and fishing industry conditions are not predictable and, therefore, their impact on the collectibility of loans is uncertain.

Actual losses on loans are charged to the allowance while recoveries of loan losses are credited to the allowance. The adjustment of the allowance to the appropriate level is charged to operations as a provision for doubtful accounts.

(c) Capital contributions

The Fisheries Loan Board receives capital contributions from the Province under Section 11 of The Fisheries Loan Act to be deposited into The Fisheries Loan Fund for the purpose of making loans or advances to fishermen and to other persons, associations, societies or companies engaged either directly or indirectly in the catching, handling, processing or distributing of fish or fish products.

FISHERIES LOAN BOARD OF NEWFOUNDLAND

FISHERIES LOAN FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

(d) Payments to the Province

During 1986 an amendment was made to the Fisheries Loan Act regarding the collections on loans receivable. The amendment required the Board to pay into the Consolidated Revenue Fund out of the Fisheries Loan Fund such monies as directed by the Lieutenant-Governor-in-Council. As directed by the Lieutenant-Governor-in-Council the interest portion of all loan payments are remitted to the Consolidated Revenue Fund with the principal portion remitted to the Department of Fisheries, all on a monthly basis.

3. Advances receivable

This account represents payments made for vessel construction. When the vessels are completed and the required documentation is in place, these expenditures are transferred to loans receivable. During construction, all loan advances are secured by a Builder's Mortgage.

4. Loans receivable

	1987	1986
Principal not yet due	$22,407,871	$25,163,978
Principal due and unpaid	24,693,235	22,425,150
Interest due and unpaid	5,754,614	5,196,948
Interest accrued	1,326,100	1,305,366
	$54,181,820	$54,091,442

Included in the principal and interest outstanding at year end is the amount of $5,861,603 (1986-$3,993,392) which represents principal and interest due from individuals whose boats have been repossessed and sold. Of this amount $519,786 (1986-$482,719) represents the balance of contracts entered into prior to 3 September 1974, of which a portion is not legally collectible. Principal and interest due from individuals whose boats have been repossessed and unsold amounted to $550,589 (1986-$1,646,542).

5. Operating expenses

The Department of Fisheries, Province of Newfoundland, was responsible for current account operating expenses totalling $2,155,841 (1986-$2,186,681) of The Fisheries Loan Board of Newfoundland. These expenses are not reflected in these financial statements.

FISHERIES LOAN BOARD OF NEWFOUNDLAND

FISHERIES LOAN FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

6. Commitments

Loans authorized but not disbursed as at 31 March 1987 amounted to $2,922,819 (1986-$3,370,994). It is expected that the majority of these loans will be disbursed within the five month period ending 31 August 1987 from advances to be made to the fund by the Province.

7. Interest subsidy

The Board pays an interest subsidy for the interest charges on fishermen's bank loans to the extent of the difference between the bank's interest rate and the Board's interest rate when the loan was approved. These payments are subsequently recovered from the Province and charged to the Department of Fisheries. For the year ended 31 March 1987 the Board paid $652,674 (1986-$795,952) in interest subsidy and had recovered $713,494 (1986-$746,278) from the Province.

8. Other receivable

During 1986-87 the Board placed two vessels into their pilot leasing program as they were directed in M.C. 1132-'85 which approved the establishment of a 3 year leasing program for up to a maximum of ten vessels. These leased vessels were set up in the name of the Minister of Fisheries and assigned a fair market value determined by public tender. This fair market value paid by the Board on these vessels was set up in the accounts of the Board with an offsetting credit to the loan accounts of the fishermen from whom the vessels had been repossessed. The account balances of these vessels are reduced by the lease payments received from the lessees of these vessels.

9. Income taxes

The Fisheries Loan Board is not subject to Federal or Provincial income taxes.

10. Comparative figures

Certain 1986 comparative figures have been reclassified to reflect the presentation adopted in 1987.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

To the Shareholders
Gander Hospital Corporation Limited
St. John's, Newfoundland

I have examined the balance sheet of the Gander Hospital Corporation Limited as at 31 March 1985 and the statements of revenue and expenditure and retained earnings for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Gander Hospital Corporation Limited as at 31 March 1985 and the results of its operations for the year then ended in accordance with accounting principles disclosed in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.
J.F. McGrath, C.A.
Auditor General

St. John's, Newfoundland
10 February 1987

STATEMENT 1

GANDER HOSPITAL CORPORATION LIMITED

BALANCE SHEET

31 MARCH 1985

ASSETS

	1985	1984
Current assets		
Accounts receivable	$ 37	$ -
Accrued interest receivable	2,394	2,184
Prepaid expenses	1,129	1,777
	3,560	3,961
Fixed assets, at cost (Note 4)		
Hospital and nurses' residence	6,348,837	6,348,837
Less: Government grant in aid of construction	1,337,289	1,337,289
	5,011,548	5,011,548
Land	3,000	3,000
	5,014,548	5,014,548
Intangible asset		
Organization expense	244	244
Assets held by the trustee (Note 3)		
Debt service fund	132,229	132,417
Total assets	$5,150,581	$5,151,170

LIABILITIES

	1985	1984
Current liabilities		
Accounts payable	$ 2,431	$ -
Deferred revenue - per contra	1,129	1,777
Current portion of long-term debt	315,000	297,000
	318,560	298,777
Long-term debt (Note 4)		
6 1/4% Series "B" First Mortgage Sinking Fund Bonds dated 1 June 1962, maturing 1 June and 1 December 1969-1988	1,387,000	1,684,000
Less: Current portion of long-term debt	315,000	297,000
	1,072,000	1,387,000
Total liabilities	1,390,560	1,685,777

SHAREHOLDERS' EQUITY

	1985	1984
Share capital		
$1,000 par value; 100 common shares authorized; 3 shares issued and fully paid	3,000	3,000
Capital contributions by the Province of Newfoundland		
Repayment of long-term debt	3,613,000	3,316,000
Debt service fund - per contra	132,229	132,417
Retained earnings	11,792	13,976
Total shareholders' equity	3,760,021	3,465,393
Total liabilities and shareholders' equity	$5,150,581	$5,151,170

See accompanying notes

Signed on behalf of the Board of Directors

Director

Director

GANDER HOSPITAL CORPORATION LIMITED

STATEMENT OF RETAINED EARNINGS

FOR THE YEAR ENDED 31 MARCH 1985

	1985	1984
Retained earnings, beginning of year	$13,976	$14,248
Add: Excess of revenue over expenditure	11,197	9,537
	25,173	23,785
Deduct: Distribution of earnings to the Province of Newfoundland	13,381	9,809
Retained earnings, end of year	$11,792	$13,976

See accompanying notes

STATEMENT 3

GANDER HOSPITAL CORPORATION LIMITED
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 1985

	1985	1984
REVENUE		
Province of Newfoundland		
Rental of hospital and nurses' residence	$402,739	$406,298
Debt service fund interest income	11,197	9,537
	413,936	415,835
EXPENDITURE		
Debt charges (Note 5)		
Payments to trustee for bondholders on account of principal and interest due on the First Mortgage Sinking Fund Bonds	397,500	397,594
Trustee's fees and sundry	76	1,686
Fire insurance	5,163	7,018
	402,739	406,298
Excess of revenue over expenditure	$ 11,197	$ 9,537

See accompanying notes

GANDER HOSPITAL CORPORATION LIMITED

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1985

1. Gander Hospital Corporation Limited (the "Corporation") is a corporation duly organized under The Companies Act of the Province of Newfoundland. The Corporation was created by The Gander Hospital Act, being Chapter 44 of the Statutes of Newfoundland, 1961, for the purpose of establishing a hospital and nurses' residence at Gander, Newfoundland. The affairs of the Corporation are managed by a Board of Directors appointed by the Lieutenant-Governor in Council. All board members are full-time employees of the Province of Newfoundland.

2. Significant accounting policies

   (a) Basis of accounting

   The Corporation follows the accrual basis of accounting.

   (b) Rental revenue

   The fixed assets of the Corporation are being leased by Her Majesty the Queen in Right of Newfoundland (the "Province"). Under the terms of the lease agreement the Province is to make rental payments sufficient for the Corporation to meet its obligations under the mortgage indenture, namely:

   (i) semiannual interest and debt retirement payments;

   (ii) all fees, expenses, costs and charges arising out of or incidental to the administration of the trusts created by the mortgage; and

   (iii) all additional charges required to be paid by the lessee.

   Accordingly, rental revenue is recorded as being equal to the debt charges and other expenditues incurred by the Corporation.

2. Significant accounting policies (Cont'd)

(c) Interest income earned on debt service fund

Payments on account of the Corporation's long-term debt are paid into the debt service fund in approximately equal monthly instalments due on the first business day. All interest income earned on the fund during this period is to be refunded to the Province. Accordingly, this interest income is recorded by the Corporation as being both revenue and a distribution of retained earnings.

(d) Fixed assets

Under the terms of the lease agreement, title to the Corporation's assets is to be vested in the Province upon the satisfaction of the bondolders' first mortgage. As a result, no provision has been made for depreciation.

Also, certain alterations, replacements and disposals made by the Province, which in total do not adversely affect the security of the bondholders, are not recorded in the accounts of the Corporation.

(e) Income taxes

The Corporation is not subject to either provincial or federal income taxes.

3. Assets held by the trustee

As at 31 March 1985 the following Royal Trust guaranteed investment certificates were held in the debt service fund, at cost:

9 3/4% maturing 1 June 1985	$ 33,057
9 1/4% maturing 1 June 1985	33,057
8 1/2% maturing 1 June 1985	33,057
9 1/4% maturing 3 June 1985	33,058
	$132,229

GANDER HOSPITAL CORPORATION LIMITED

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1985

4. Long-term debt

Principal payments required on the 6 1/4% Series "B" First Mortgage Bonds in each of the next four (4) years to meet debt retirement provisions are as follows:

1985-86	$ 315,000
1986-87	335,000
1987-88	357,000
1988-89	380,000
	$1,387,000

Fixed assets have been pledged as security for the long-term debt.

5. Debt charges

During the 1984-85 fiscal year the Corporation made the following payments on account of its long-term debt:

Principal	$303,000
Interest	94,500
	$397,500

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

To the Shareholders
Gander Hospital Corporation Limited
St. John's, Newfoundland

I have examined the balance sheet of the Gander Hospital Corporation Limited as at 31 March 1986 and the statements of revenue and expenditure and retained earnings for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Gander Hospital Corporation Limited as at 31 March 1986 and the results of its operations for the year then ended in accordance with accounting principles disclosed in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.
Auditor General

St. John's, Newfoundland
10 February 1987

STATEMENT 1

GANDER HOSPITAL CORPORATION LIMITED

BALANCE SHEET

31 MARCH 1986

ASSETS

	1986	1985
Current assets		
Accounts receivable	$ -	$ 37
Accrued interest receivable	2,175	2,394
Prepaid expenses	1,441	1,129
	3,616	3,560
Fixed assets, at cost (Note 4)		
Hospital and nurses' residence	6,348,837	6,348,837
Less: Government grant in aid of construction	1,337,289	1,337,289
	5,011,548	5,011,548
Land	3,000	3,000
	5,014,548	5,014,548
Intangible asset		
Organization expense	244	244
Assets held by the trustee (Note 3)		
Debt service fund	132,333	132,229
Total assets	$5,150,741	$5,150,581

LIABILITIES

	1986	1985
Current liabilities		
Accounts payable	$ 2,175	$ 2,431
Deferred revenue - per contra	1,441	1,129
Current portion of long-term debt	335,000	315,000
	338,616	318,560
Long-term debt (Note 4)		
6 1/4% Series "B" First Mortgage Sinking Fund Bonds dated 1 June 1962, maturing 1 June and 1 December 1969-1988	1,072,000	1,387,000
Less: Current portion of long-term debt	335,000	315,000
	737,000	1,072,000
Total liabilities	1,075,616	1,390,560

SHAREHOLDERS' EQUITY

	1986	1985
Share capital		
$1,000 par value; 100 common shares authorized; 3 shares issued and fully paid	3,000	3,000
Capital contributions by the Province of Newfoundland		
Repayment of long-term debt	3,928,000	3,613,000
Debt service fund - per contra	132,333	132,229
Retained earnings	11,792	11,792
Total shareholders' equity	4,075,125	3,760,021
Total liabilities and shareholders' equity	$5,150,741	$5,150,581

See accompanying notes

Signed on behalf of the Board of Directors

Director

Director

STATEMENT 2

GANDER HOSPITAL CORPORATION LIMITED
STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
Retained earnings, beginning of year	$11,792	$13,976
Add: Excess of revenue over expenditure	9,864	11,197
	21,656	25,173
Deduct: Distribution of earnings to the Province of Newfoundland	9,864	13,381
Retained earnings, end of year	$11,792	$11,792

See accompanying notes

GANDER HOSPITAL CORPORATION LIMITED

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
REVENUE		
Province of Newfoundland		
Rental ofhospital and nurses' residence	$405,364	$402,739
Debt service fund interest income	9,864	11,197
	415,228	413,936
EXPENDITURE		
Debt charges (Note 5)		
Payments to trustee for bondholders on account of principal and interest due on the First Mortgage Sinking Fund Bonds	396,948	397,500
Trustee's fees and sundry	2,965	76
Fire insurance	5,451	5,163
	405,364	402,739
Excess of revenue over expenditure	$ 9,864	$ 11,197

See accompanying notes

GANDER HOSPITAL CORPORATION LIMITED

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1986

1. Gander Hospital Corporation Limited (the "Corporation") is a corporation duly organized under The Companies Act of the Province of Newfoundland. The Corporation was created by The Gander Hospital Act, being Chapter 44 of the Statutes of Newfoundland, 1961, for the purpose of establishing a hospital and nurses' residence at Gander, Newfoundland. The affairs of the Corporation are managed by a Board of Directors appointed by the Lieutenant-Governor in Council. All board members are full-time employees of the Province of Newfoundland.

2. Significant accounting policies

   (a) Basis of accounting

   The Corporation follows the accrual basis of accounting.

   (b) Rental revenue

   The fixed assets of the Corporation are being leased by Her Majesty the Queen in Right of Newfoundland (the "Province"). Under the terms of the lease agreement the Province is to make rental payments sufficient for the Corporation to meet its obligations under the mortgage indenture, namely:

   (i) semiannual interest and debt retirement payments;

   (ii) all fees, expenses, costs and charges arising out of or incidental to the administration of the trusts created by the mortgage; and

   (iii) all additional charges required to be paid by the lessee.

   Accordingly, rental revenue is recorded as being equal to the debt charges and other expenditures incurred by the Corporation.

   (c) Interest income earned on debt service fund

   Payments on account of the Corporation's long-term debt are paid into the debt service fund in approximately equal monthly instalments due on the first business day. All interest income earned on the fund during this period is to

GANDER HOSPITAL CORPORATION LIMITED

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1986

2. Significant accounting policies (Cont'd)

(c) Interest income earned on debt service fund

be refunded to the Province. Accordingly, this interest income is recorded by the Corporation as being both revenue and a distribution of retained earnings.

(d) Fixed assets

Under the terms of the lease agreement, title to the Corporation's assets is to be vested in the Province upon the satisfaction of the bondholders' first mortgage. As a result, no provision has been made for depreciation.

Also, certain alterations, replacements and disposals made by the Province, which in total do not adversely affect the security of the bondholders, are not recorded in the accounts of the Corporation.

(e) Income taxes

The Corporation is not subject to either provincial or federal income taxes.

3. Assets held by the trustee

As at 31 March 1986 the following Royal Trust guaranteed investment certificates were held in the debt service fund, at cost:

7 3/4% maturing 1 June 1986	$ 33,083
7 5/8% maturing 2 June 1986	33,083
9 1/4% maturing 2 June 1986	33,083
10 1/2% maturing 2 June 1986	33,084
	$132,333

GANDER HOSPITAL CORPORATION LIMITED

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1986

4. Long-term debt

Principal payments required on the 6 1/4% Series "B" First Mortgage Bonds in each of the next three (3) years to meet debt retirement provisions are as follows:

1986-87	$ 335,000
1987-88	357,000
1988-89	380,000
	$1,072,000

Fixed assets have been pledged as security for the long-term debt.

5. Debt charges

During the 1985-86 fiscal year the Corporation made the following payments on account of its long-term debt:

Principal	$321,667
Interest	75,281
	$396,948

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

To the Shareholders
Gander Hospital Corporation Limited
St. John's, Newfoundland

I have examined the balance sheet of the Gander Hospital Corporation Limited as at 31 March 1987 and the statements of revenue and expenditure and retained earnings for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Gander Hospital Corporation Limited as at 31 March 1987 and the results of its operations for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

W.P. Jones, C.A.
for J.F. McGrath, C.A.
Auditor General

St. John's, Newfoundland
22 October 1987

GANDER HOSPITAL CORPORATION LIMITED

BALANCE SHEET

31 MARCH 1987

ASSETS

	1987	1986
Current assets		
Accrued interest receivable	$ 1,879	$ 2,175
Prepaid expenses	1,681	1,441
	3,560	3,616
Fixed assets, at cost (Note 4)		
Hospital and nurses' residence	6,348,837	6,348,837
Less: Government grant in aid of construction	1,337,289	1,337,289
	5,011,548	5,011,548
Land	3,000	3,000
	5,014,548	5,014,548
Intangible asset		
Organization expense	244	244
Assets held by the trustee (Note 3)		
Debt service fund	132,688	132,333
Total assets	$5,151,040	$5,150,741

LIABILITIES

	1987	1986
Current liabilities		
Accounts payable	$ 1,879	$ 2,175
Deferred revenue - per contra	1,681	1,441
Current portion of long-term debt	357,000	335,000
	360,560	338,616
Long-term debt (Note 4)		
6 1/4% Series "A" First Mortgage Sinking Fund Bonds dated 1 June 1962, maturing 1 June and 1 December 1969-1988	737,000	1,072,000
Less: Current portion of long-term debt	357,000	335,000
	380,000	737,000
Total liabilities	740,560	1,075,616

SHAREHOLDERS' EQUITY

	1987	1986
Share capital		
$1,000 par value; 100 common shares authorized; 3 shares issued and fully paid	3,000	3,000
Capital contributions by the Province of Newfoundland		
Repayment of long-term debt	4,263,000	3,928,000
Debt service fund - per contra	132,688	132,333
Retained earnings	11,792	11,792
Total shareholders' equity	4,410,480	4,075,125
Total liabilities and shareholders' equity	$5,151,040	$5,150,741

See accompanying notes

Signed on behalf of the Board of Directors

Director

Director

STATEMENT 2

GANDER HOSPITAL CORPORATION LIMITED

STATEMENT OF RETAINED EARNINGS

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Retained earnings, beginning of year	$11,792	$11,792
Add: Excess of revenue over expenditure	8,423	9,864
	20,215	21,656
Deduct: Distribution of earnings to the Province of Newfoundland	8,423	9,864
Retained earnings, end of year	$11,792	$11,792

See accompanying notes

STATEMENT 3

GANDER HOSPITAL CORPORATION LIMITED

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
REVENUE		
Province of Newfoundland		
Rental of hospital and nurses' residence	$405,352	$405,364
Debt service fund interest income	8,423	9,864
	413,775	415,228
EXPENDITURE		
Debt charges (Note 5)		
Payments to trustee for bondholders on account of principal and interest due on the First Mortgage Sinking Fund Bonds	397,198	396,948
Trustee's fees and sundry	1,670	2,965
Fire insurance	6,484	5,451
	405,352	405,364
Excess of revenue over expenditure	$ 8,423	$ 9,864

See accompanying notes

GANDER HOSPITAL CORPORATION LIMITED

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

1. Gander Hospital Corporation Limited (the "Corporation") is a corporation duly organized under The Companies Act of the Province of Newfoundland. The Corporation was created by The Gander Hospital Act, being Chapter 44 of the Statutes of Newfoundland, 1961, for the purpose of establishing a hospital and nurses' residence at Gander, Newfourdland. The affairs of the Corporation are managed by a Board of Directors appointed by the Lieutenant-Governor in Council. All board members are full-time employees of the Province of Newfoundland.

2. Significant accounting policies

(a) Basis of accounting

The Corporation follows the accrual basis of accounting.

(b) Rental revenue

The fixed assets of the Corporation are being leased by Her Majesty the Queen in Right of Newfoundland (the "Province"). Under the terms of the lease agreement the Province is to make rental payments sufficient for the Corporation to meet its obligations under the mortgage indenture, namely:

(i) semiannual interest and debt retirement payments;

(ii) all fees, expenses, costs and charges arising out of or incidential to the administration of the trusts created by the mortgage; and

(iii) all additional charges required to be paid by the lessee.

Accordingly, rental revenue is recorded as being equal to the debt charges and other expenditures incurred by the Corporation.

(c) Interest income earned on debt service fund

Payments on account of the Corporation's long-term debt are paid into the debt service fund in approximately equal monthly instalments due on the first business day. All interest income earned on the fund during this period is to

2. Significant accounting policies (Cont'd)

(c) Interest income earned on debt service fund (Cont'd)

be refunded to the Province. Accordingly, this interest income is recorded by the Corporation as being both revenue and a distribution of retained earnings.

(d) Fixed assets

Under the terms of the lease agreement, title to the Corporation's assets is to be vested in the Province upon the satisfaction of the bondholders' first mortgage. As a result, no provision has been made for depreciation.

Also, certain alterations, replacements and disposals made by the Province, which in total do not adversely affect the security of the bondholders, are not recorded in the accounts of the Corporation.

(e) Income taxes

The Corporation is not subject to either provincial or federal income taxes.

3. Assets held by the trustee

As at 31 March 1987 the following Royal Trust guaranteed investment certificates were held in the debt service fund, at cost:

6 % maturing 1 June 1987	$ 33,172
6.75% maturing 1 June 1987	33,172
7.25% maturing 1 June 1987	66,344
	$132,688

GANDER HOSPITAL CORPORATION LIMITED

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

4. Long-term debt

Principal payments required on the 6 1/4% Series "B" First Mortgage Bonds in each of the next two (2) years to meet debt retirement provisions are as follows:

1987-88	$357,000
1988-89	380,000
	$737,000

Fixed assets have been pledged as security for the long-term debt.

5. Debt charges

During the 1986-87 fiscal year the Corporation made the following payments on account of its long-term debt:

Principal	$342,333
Interest	54,865
	$397,198

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

The Chairman and Members
Harmon Corporation
Stephenville, Newfoundland

I have examined the balance sheet of the Harmon Corporation as at 31 March 1986 and the statements of revenue and expenditure, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at 31 March 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.
Auditor General

St. John's, Newfoundland
18 July 1986

HARMON CORPORATION

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31 MARCH 1986

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STATEMENT 1

HARMON CORPORATION

BALANCE SHEET

31 MARCH 1986

ASSETS

	1986	1986	1985	1985
Current assets				
Cash		$ 36,977		$ 78,368
Term deposits		439,852		620,000
Accounts receivable	$ 42,054		$ 28,611	
Less: Allowance for doubtful accounts	300	41,754	6,828	21,783
Current portion of mortgages receivable (Note 3)		39,902		38,590
Note receivable		-		7,000
Prepaid grant - Stephenville Festival		30,000		30,000
Prepaid expenses		3,553		3,577
Total current assets		592,038		799,318
Long-term mortgages receivable (Note 3)		110,739		150,641
Fixed assets (Note 4)				
Contributed	49,278,930		49,594,640	
Less: Allowance for depreciation	37,587,426		36,695,078	
	11,691,504		12,899,562	
Purchased	159,919	11,851,423	120,621	13,020,183
Total assets		$12,554,200		$13,970,142

LIABILITIES AND SURPLUS

	1986	1985
Current liabilities		
Accounts payable	$ 7,715	$ 10,078
Accrued annual leave	33,203	34,079
Accrued payroll	13,800	12,893
Option and contract deposits	2,750	1,950
Sundry payables	7,389	7,466
Contingent liability (Note 6)	20,000	-
Total current liabilities	84,857	66,465
Other liabilities		
Severance pay payable	60,364	62,488
Total liabilities	145,221	128,954
Surplus		
Contributed surplus (Schedule 1)	11,702,550	12,910,608
Retained earnings	706,429	930,580
	12,408,979	13,841,188
Total liabilities and surplus	$12,554,200	$13,970,142

See accompanying notes

Signed on behalf of the Harmon Corporation

Chairman

Member

HARMON CORPORATION

STATEMENT OF RETAINED EARNINGS

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
Balance, beginning of year	$930,580	$1,128,734
Excess of expenditure over revenue	224,151	198,154
Balance, end of year	$706,429	$ 930,580

See accompanying notes

STATEMENT 3

HARMON CORPORATION

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
REVENUE		
Rental of commercial properties	$339,598	$344,893
Proceeds on disposal of contributed fixed assets	140,000	40,503
Municipal services	2,046	5,880
Interest income	66,664	89,034
Miscellaneous	1,701	5,123
Total revenue	550,009	485,433
EXPENDITURE		
Administration (Schedule 2)	404,372	366,968
Grants (Schedule 2)	63,098	65,687
Police protection	4,405	7,670
Public Works (Schedule 2)	102,460	83,678
Sanitation and waste removal	2,133	2,444
Bad debts	7,804	647
Maintenance and operation - commercial properties	189,221	118,501
Loss on disposal of purchased assets	470	9,862
Loss on mortgage foreclosure	-	25,490
Miscellaneous	-	686
Reimbursable	197	1,954
Total expenditure	774,160	683,587
Excess of expenditure over revenue	$224,151	$198,154

See accompanying notes

STATEMENT 4

HARMON CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
Use of working capital		
Excess of expenditure over revenue	$224,151	$198,154
Additions to fixed assets	40,468	19,527
Reduction of capital grants	-	855
Decrease in severance pay payable	2,124	-
	266,743	218,536
Source of working capital		
Decrease in long-term portion of mortgage receivable	39,902	38,590
Decrease in long-term portion of note receivable	-	7,000
Fixed assets written off	1,170	12,162
Increase in severance pay payable	-	4,701
Fixed assets written off to capital grants	-	855
	41,072	63,308
Decrease in working capital	225,671	155,228
Working capital, beginning of year	732,852	888,080
Working capital, end of year	$507,181	$732,852

See accompanying notes

SCHEDULE 1

HARMON CORPORATION

SCHEDULE OF CHANGES IN CONTRIBUTED SURPLUS

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
Buildings balance, beginning of year	$12,899,562	$14,084,398
Buildings returned to Corporation during the year	-	130,441
	12,899,562	14,214,839
Buildings disposed of by Corporation during the year	151	105,339
	12,899,411	14,109,500
Depreciation	1,207,907	1,209,938
Buildings balance, end of year	11,691,504	12,899,562
Capital grants, beginning of year	11,046	11,901
Disposal of related fixed assets	-	855
Capital grants, end of year	11,046	11,046
Contributed surplus, end of year	$11,702,550	$12,910,608

HARMON CORPORATION

SCHEDULE OF CERTAIN GENERAL EXPENDITURES

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
Administration		
Salaries	$290,700	$271,435
Travel	34,888	29,198
Office expense	29,581	29,189
Advertising and promotions	32,571	18,502
Professional fees	13,852	13,626
Other	2,780	5,018
	$404,372	$366,968
Grants		
Stephenville Festival of the Arts	$ 38,098	$ 32,654
Town of Stephenville	25,000	25,000
Indian Head Recreation Park	-	5,559
Scott Fiddler	-	2,474
	$ 63,098	$ 65,687
Public Works		
Maintenance of roads and grounds	$ 54,926	$ 58,116
Relocation of waterline	23,294	-
Maintenance and operation of vehicles	14,511	13,171
Snow removal	8,511	11,535
Maintenance of fuel distribution system	981	426
Boiler water treatment	237	430
	$102,460	$ 83,678

HARMON CORPORATION

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1986

1. Authority

The Harmon Corporation was created on 25 April 1967 by The Harmon Corporation Act, Chapter 25 of the Statutes of Newfoundland 1966-67. Its mandate is the expansion of existing industries and the establishment of new industries both on the former Harmon Air Force Base and in the surrounding area. The Corporation operates under a Board of Directors appointed by the Lieutenant-Governor in Council and reports to the Minister of Development.

2. Accounting policies

(a) Basis of accounting

The Corporation follows the accrual basis of accounting.

(b) Purchased fixed assets

Fixed assets which have been purchased by the Corporation are recorded in the accounts at cost and no provision is made for depreciation of such assets. When purchased assets are no longer useful, their cost is removed from the accounts. Profits and losses resulting from the sale or disposal of purchased assets are reflected in the Statement of Revenue and Expenditure.

(c) Contributed fixed assets

When the Government of the United States of America closed Harmon Air Force Base in 1967, it passed the buildings on the base through the Government of Canada and the Government of Newfoundland and Labrador to the Corporation. The Corporation has recorded these assets at their original cost.

In order to reflect more accurately the present value of such assets, the Corporation has depreciated them over a forty year useful life. In view of the fact that the original entry to record these assets was to credit Contributed Surplus and because their depreciation would not serve to accurately match its revenue and expenditure, the Corporation has recorded this depreciation as a reduction of Contributed Surplus.

When the Corporation received these assets, no value was attributed to the land of the former Base. Therefore, although the Corporation owns the majority of land occupied by the former Base, no value is reflected in these accounts for such land.

HARMON CORPORATION

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1986

2. Accounting policies (Cont'd)

(d) Severance pay

The Corporation accrues its liability to employees for outstanding annual leave and severance pay for those employees with ten years or more service.

(e) Pension costs

The Corporation participates in the Province of Newfoundland Pooled Pension Fund at a cost of 6% of the employee earnings less Canada Pension Plan Contributions.

(f) Income taxes

The Corporation is a Crown Corporation and is therefore not subject to either Provincial or Federal income taxes.

3. Mortgage receivable

The Corporation has sold four properties to businesses in the area in exchange for notes secured by first mortgages on the properties. These mortgages are accounted for as follows:

	1986	1985
Amount due within one year	$ 39,902	$ 38,590
Long-term portion	110,739	150,641
	$150,641	$189,231

4. Fixed assets

The fixed assets, which were transferred to the Province by the Government of Canada, are recorded at values obtained from information supplied by the original owners, the United States Air Force, and approved by the Corporation as at the date of its incorporation. The offsetting credit to record these fixed assets is included in the surplus account entitled "Contributed Surplus." Subsequent additions to fixed assets are recorded at cost.

HARMON CORPORATION

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1986

4. Fixed assets (Cont'd)

	1986	1985
Land	$ 500	$ 500
Buildings	33,085,634	33,400,138
Water, sewerage and heating systems	1,981,575	1,981,575
Electrical light and power distribution	35,000	35,000
Airport facilities	8,443,154	8,443,154
Fuel storage and distribution facilities	5,167,540	5,167,540
Outdoor recreational facilities	19,357	20,564
Vehicles and other equipment	109,611	70,312
Streets, roads and improvements	596,478	596,478
	$49,438,849	$49,715,261

For consideration of the transfer of fixed assets, the Province agreed to return to the Government of Canada any of the assets which may be required by the Government of Canada in connection with services it normally provides. At 31 March 1986 street and flood lighting, railway, airport and harbour and marine facilities which were carried in the Corporation's accounts at $32,856,331 had been transferred to the Government of Canada.

5. Related party transactions

In the normal course of business the Corporation has rented buildings and office space to various Provincial Crown Corporations and Government Departments. During 1986, $125,006 was received for rental from these organizations.

6. Contingent liability

The Corporation is engaged in an arbitration case with respect to claims made by a tenant for expenses incurred to bring their buildings up to tenantable condition. The amount of the claim is for $58,373 for which the Corporation management has evaluated as having a potential liability of $20,000. The result of this arbitration case is not determinable at this time. The $20,000 has been set up as an increase in purchased fixed assets and contingent liability.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

The Chairman and Members
Harmon Corporation
Stephenville, Newfoundland

I have examined the balance sheet of the Harmon Corporation as at 31 March 1987 and the statements of revenue and expenditure, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at 31 March 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.
Auditor General

St. John's, Newfoundland
26 May 1987

HARMON CORPORATION

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STATEMENT 1

HARMON CORPORATION

BALANCE SHEET

31 MARCH 1987

ASSETS

	1987	1987	1986	1986
Current assets				
Cash		$ 94,369		$ 36,977
Term deposits		240,000		439,852
Accounts receivable	$ 49,879		$ 42,054	
Less: Allowance for doubtful accounts	1,030	48,849	300	41,754
Current portion of mortgages receivable (Note 3)		21,504		39,902
Prepaid grant - Stephenville Festival		30,000		30,000
Prepaid expenses		3,239		3,553
Total current assets		437,961		592,038
Long-term mortgages receivable (Note 3)		89,235		110,739
Fixed assets (Note 4)				
Contributed	48,885,142		49,278,930	
Less: Allowance for depreciation	38,529,735		37,587,426	
	10,355,407		11,691,504	
Purchased	152,203		139,919	
Investment in Provincially owned assets	21,634	10,529,244	20,000	11,851,423
Total assets		$11,056,440		$12,554,200

LIABILITIES AND SURPLUS

	1987	1986
Current liabilities		
Accounts payable	$ 7,617	$ 7,715
Accrued annual leave	31,838	33,203
Accrued payroll	13,471	13,800
Option and contract deposits	2,000	2,750
Sundry payables	7,518	7,389
Contingent liability (Note 6)	-	20,000
Total current liabilities	62,444	84,957
Other liabilities		
Severance pay payable	75,773	60,364
Total liabilities	138,217	145,221
Surplus		
Contributed surplus (Schedule 1)	10,366,453	11,702,550
Retained earnings	551,770	706,429
	10,918,223	12,408,979
Total liabilities and surplus	$11,056,440	$12,554,200

See accompanying notes

Signed on behalf of the Harmon Corporation

Chairman

Member

HARMON CORPORATION

STATEMENT OF RETAINED EARNINGS

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Balance, beginning of year	$706,429	$930,580
Excess of expenditure over revenue	154,659	224,151
Balance, end of year	$551,770	$706,429

See accompanying notes

STATEMENT 3

HARMON CORPORATION

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
REVENUE		
Rental of commercial properties	$304,416	$339,598
Proceeds on disposal of contributed fixed assets	235,466	140,000
Proceeds on sale of land	30,486	-
Municipal services	250	2,046
Interest income	39,781	66,664
Miscellaneous	942	1,701
Total revenue	611,341	550,009
EXPENDITURE		
Administration (Schedule 2)	420,900	404,372
Grants (Schedule 2)	59,734	63,098
Police protection	2,886	4,405
Public Works (Schedule 2)	85,637	102,460
Sanitation and waste removal	2,161	2,133
Bad debts	1,256	7,804
Maintenance and operation - commercial properties	185,255	189,221
Loss on disposal of purchased assets	8,171	470
Reimbursable	-	197
Total expenditure	766,000	774,160
Excess of expenditure over revenue	$154,659	$224,151

See accompanying notes

STATEMENT 4

HARMON CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Cash provided by (used in) operating activities		
Excess of expenditure over revenue	$(154,659)	$(224,151)
Less: Item of a non-operational nature		
Loss on disposal of purchased assets	8,171	470
	(146,488)	(223,681)
Changes in non-cash working capital	(10,796)	4,132
Increase (decrease) in severance pay payable	15,409	(2,124)
	(141,875)	(221,673)
Cash provided by (used in) investing activities		
Decrease in long-term portion of mortgage receivable	21,504	39,902
Proceeds from disposal of purchased equipment	9,564	700
Loss from disposal of purchased land	500	-
Investment in equipment	(30,519)	(20,468)
Investment in Provincially owned assets	(1,634)	(20,000)
	(585)	134
Net increase (decrease) in cash and equivalents during the year	(142,460)	(221,539)
Cash and equivalents beginning of year	476,829	698,368
Cash and equivalents end of year	$ 334,369	$476,829

See accompanying notes

HARMON CORPORATION

SCHEDULE OF CHANGES IN CONTRIBUTED SURPLUS

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Buildings balance, beginning of year	$11,691,504	$12,999,562
Buildings disposed of by Corporation during the year	137,661	151
	11,553,843	12,999,411
Depreciation	1,198,436	1,207,907
Buildings balance, end of year	10,355,407	11,691,504
Capital grants balance	11,046	11,046
Contributed surplus, end of year	$10,366,453	$11,702,550

SCHEDULE 2

HARMON CORPORATION

SCHEDULE OF CERTAIN GENERAL EXPENDITURES

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Administration		
Salaries	$300,032	$290,700
Travel	26,998	34,888
Office expense	46,696	29,581
Advertising and promotions	26,537	32,571
Professional fees	19,890	13,852
Other	747	2,780
	$420,900	$404,372
Grants		
Stephenville Festival of the Arts	$ 34,373	$ 38,098
Town of Stephenville	25,000	25,000
Stephenville Disabled Association	361	-
	$ 59,734	$ 63,098
Public Works		
Maintenance of roads and grounds	$ 61,292	$ 54,926
Relocation of waterline	-	23,294
Maintenance and operation of vehicles	13,305	14,511
Snow removal	10,540	8,511
Maintenance of fuel distribution system	470	981
Boiler water treatment	30	237
	$ 85,637	$102,460

HARMON CORPORATION

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

1. Authority

The Harmon Corporation was created on 25 April 1967 by The Harmon Corporation Act, Chapter 25 of the Statutes of Newfoundland 1966-67. Its mandate is the expansion of existing industries and the establishment of new industries both on the former Harmon Air Force Base and in the surrounding area. The Corporation operates under a Board of Directors appointed by the Lieutenant-Governor in Council and reports to the Minister of Development and Tourism.

2. Accounting policies

(a) Basis of accounting

The Corporation follows the accrual basis of accounting.

(b) Purchased fixed assets

Fixed assets which have been purchased by the Corporation are recorded in the accounts at cost and no provision is made for depreciation of such assets. When purchased assets are no longer useful, their cost is removed from the accounts. Profits and losses resulting from the sale or disposal of purchased assets are reflected in the Statement of Revenue and Expenditure.

(c) Contributed fixed assets

When the Government of the United States of America closed Harmon Air Force Base in 1967, it passed the buildings on the base through the Government of Canada and the Government of Newfoundland and Labrador to the Corporation. The Corporation has recorded these assets at their original cost.

In order to reflect more accurately the present value of such assets, the Corporation has depreciated them over a forty year useful life. In view of the fact that the original entry to record these assets was to credit Contributed Surplus and because their depreciation would not serve to accurately match its revenue and expenditure, the Corporation has recorded this depreciation as a reduction of Contributed Surplus.

When the Corporation received these assets, no value was attributed to the land of the former Base. Therefore, although the Corporation owns the majority of land occupied by the former Base, no value is reflected in these accounts for such land.

HARMON CORPORATION

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

2. Accounting policies (Cont'd)

(d) Severance pay

The Corporation accrues its liability to employees for outstanding annual leave and severance pay for those employees with nine years or more service.

(e) Pension costs

The Corporation participates in the Province of Newfoundland Pooled Pension Fund at a cost of 6% of the employee earnings less Canada Pension Plan Contributions.

(f) Income taxes

The Corporation is a Crown Corporation and is therefore not subject to either Provincial or Federal income taxes.

3. Mortgage receivable

The Corporation has sold four properties to businesses in the area in exchange for notes secured by first mortgages on the properties. As of the year ended 31 March 1987 only two mortgages remained outstanding. These mortgages are accounted for as follows:

	1987	1986
Amount due within one year	$ 21,504	$ 39,902
Long-term portion	89,235	110,739
	$110,739	$150,641

4. Fixed assets

The fixed assets, which were transferred to the Province by the Government of Canada, are recorded at values obtained from information supplied by the original owners, the United States Air Force, and approved by the Corporation as at the date of its incorporation. The offsetting credit to record these fixed assets is included in the surplus account entitled "Contributed Surplus." Subsequent additions to fixed assets are recorded at cost.

HARMON CORPORATION

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

4. Fixed assets (Cont'd)

	1987	1986
Land	$ -	$ 500
Buildings	32,728,146	33,085,634
Water, sewerage and heating systems	1,981,575	1,981,575
Electrical light and power distribution	-	35,000
Airport facilities	8,441,854	8,443,154
Fuel storage and distribution facilities	5,167,540	5,167,540
Outdoor recreational facilities	19,357	19,357
Vehicles and other equipment	102,395	89,611
Streets, roads and improvements	596,478	596,478
	$49,037,345	$49,418,849

For consideration of the transfer of fixed assets, the Province agreed to return to the Government of Canada any of the assets which may be required by the Government of Canada in connection with services it normally provides. At 31 March 1987 street and flood lighting, railway, airport and harbour and marine facilities which were carried in the Corporation's accounts at $32,856,331 had been transferred to the Government of Canada.

5. Related party transactions

In the normal course of business the Corporation has rented buildings and office space to various Provincial Crown Corporations and Government Departments. During 1987, $132,530 was received for rental from these organizations.

6. Contingent liability

The Corporation is engaged in an arbitration case with respect to a claim of $58,373 made by a tenant for expenses incurred to bring their buildings up to tenantable condition. The Corporation management has evaluated that it has a potential liability of $21,634. The result of this arbitration case is not determinable at this time. The $21,634 has been set up as an investment in Provincially owned buildings and the liability has been offset against rent receivable from the tenant.

HARMON CORPORATION

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

7. Change in financial statement presentation

During the year the Corporation changed its definition of funds from working capital to cash resources in order to bring its statement of changes in financial position in line with the recent pronouncements of the Canadian Institute of Chartered Accountants. The 1986 comparative figures for the statement of changes in financial position have been restated to reflect this change.

8. Comparative figures

Certain comparative figures have been reclassified to conform with current year's presentation.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

To the Chairman and Members
of The Livestock Owners
Compensation Board

I have examined the balance sheet of The Livestock Owners Compensation Board as at 31 March 1986 and the statement of revenue, expenditure and deficit for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at 31 March 1986 and the results of its operations for the year then ended in accordance with accounting principles disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Jack Murphy, CA
for J.F. McGrath, C.A.
Auditor General

St. John's, Newfoundland
16 October 1986

Statement 1

THE LIVESTOCK OWNERS COMPENSATION BOARD

BALANCE SHEET

31 MARCH 1986

	1986	1985
ASSETS		
Cash	$ 36,624	$ 39,683
Total assets	$ 36,624	$ 39,683
LIABILITIES		
Indemnities payable	$ 240	$ -
Province of Newfoundland		
Advances	78,895	78,895
Deficit	(42,511)	(39,212)
Total liabilities	$ 36,624	$ 39,683

Signed on behalf of the Board

Chairman

Michael Stapleton

Member

See accompanying note

Statement 2

THE LIVESTOCK OWNERS COMPENSATION BOARD

STATEMENT OF REVENUE, EXPENDITURE AND DEFICIT

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
REVENUE		
Premiums from livestock owners	$ 971	$ 1,131
Miscellaneous revenue	-	108
	971	1,239
EXPENDITURE		
Indemnity claims	4,270	3,450
Deficit for year	(3,299)	(2,211)
Deficit, beginning of year	(39,212)	(37,001)
Deficit, end of year	$(42,511)	$(39,212)

See accompanying note

THE LIVESTOCK OWNERS COMPENSATION BOARD

NOTE TO FINANCIAL STATEMENTS

31 MARCH 1986

The Livestock Owners Compensation Board was established under The Livestock Insurance Act, 1975. Its mandate is to provide insurance to Newfoundland farmers to restrict the amount of livestock loss.

1. Accounting Policies

(a) Basis of accounting

The Board follows the accrual basis of accounting.

(b) The Board is administered by employees of the Department of Rural, Agricultural and Northern Development. The Province, represented by the Department, is responsible for the costs of administration of the Board. These costs which are paid directly by the Province on behalf of the Board are not reflected in these financial statements.

AUDITORS' REPORT

To the Shareholders of
Marystown Shipyard Limited

We have examined the consolidated balance sheet of Marystown Shipyard Limited as at March 28, 1987 and the statements of income and deficit and changes in financial position for the fifty-two weeks then ended, and have obtained all the information and explanations we have required. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the company as at March 28, 1987 and the results of its operations and the changes in its financial position for the fifty-two weeks then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Marystown, Newfoundland
May 20, 1987

Doane Raymond
Chartered Accountants

MARYSTOWN SHIPYARD LIMITED

CONSOLIDATED BALANCE SHEET

MARCH 28, 1987

	1987 $ (000)	1986 $ (000)
ASSETS		
Current		
Receivables (Note 2)	8,418	6,632
Inventories (Note 3)	754	20,310
Prepaid expenses	199	443
	9,371	27,385
Investments and advances (Note 4)	10	
Property and equipment (Note 5)	26,178	26,137
Deferred training costs (Note 6)	1,514	381
	37,073	53,903
LIABILITIES		
Current		
Bank indebtedness (Note 7)	15,891	26,367
Payables and accruals	6,371	6,948
Deferred revenue	75	51
Long term debt payable within one year	1,238	1,541
	23,575	34,907
Long term (Note 8)	5,563	6,797
	29,138	41,704
Deferred government assistance	13,017	12,660
SHAREHOLDERS' DEFICIENCY		
Capital stock (Note 9)	23,314	23,314
Deficit	(28,396)	(23,775)
	(5,082)	(461)
	37,073	53,903

Contingent liabilities (Note 10)

ON BEHALF OF THE BOARD

______________________ Director

______________________ Director

MARYSTOWN SHIPYARD LIMITED

CONSOLIDATED STATEMENT OF INCOME AND DEFICIT

FIFTY-TWO WEEKS ENDED MARCH 28, 1987

	1987 $ (000)	1986 $ (000)
Revenue	41,247	18,340
Expenses		
Production costs	43,451	18,338
Depreciation and amortization	614	694
	44,065	19,032
Loss before interest	(2,818)	(692)
Interest incurred on		
Long term debt	739	1,005
Operating loans	1,064	777
	1,803	1,782
Net loss	(4,621)	(2,474)
Deficit, beginning of year	(23,775)	(21,301)
Deficit, end of year	(28,396)	(23,775)

MARYSTOWN SHIPYARD LIMITED

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

FIFTY-TWO WEEKS ENDED MARCH 28, 1987

	1987	1986
Cash provided from (used for)	$ (000)	$ (000)
Operations		
Net loss	(4,621)	(2,474)
Depreciation and amortization	614	694
	(4,007)	(1,780)
Changes in		
Receivables	(1,786)	1,509
Inventories	19,556	(10,335)
Prepaid expenses	244	(370)
Payables and accruals	(577)	(1,784)
Deferred revenue	24	51
	17,461	(10,929)
	13,454	(12,709)
Financing		
Government assistance	745	9,702
Reduction of long term debt	(1,537)	(1,468)
	(792)	8,234
Investing		
Investments and advances	(10)	
Purchase of fixed assets	(1,043)	(9,838)
Increase in deferred training costs	(1,133)	(381)
	(2,186)	(10,219)
Net cash provided (used)	10,476	(14,694)
Bank indebtedness, beginning of year	(26,367)	(11,673)
Bank indebtedness, end of year	(15,891)	(26,367)

MARYSTOWN SHIPYARD LIMITED

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

MARCH 28, 1987

1. Accounting policies

(a) Principles of consolidation

The consolidated financial statements include the accounts of Marystown Shipyard Limited and its wholly-owned subsidiary company, 130677 Canada Inc.

(b) Income recognition

Revenues from contracts are recognized on the percentage-of-completion method. Under this method, the percentage-of-completion is determined by relating the actual production costs incurred to date (on a component basis) to the current estimated total production costs for each contract. Until progress on a contract reaches a point where management can determine with reasonable accuracy the estimated final results, revenues are recognized only to the extent of costs incurred. The performance of such contracts may extend over several years and therefore periodic reviews of estimated financial revenues and costs are necessary during the term of the contracts. Final contract settlements and periodic reviews may result in revisions to estimated final contract profits or losses which have the effect of including cumulative adjustments to income in the period the revisions are made. Anticipated losses on uncompleted contracts are provided for in full in the period in which the losses become evident.

(c) Production costs

The cost components charged to production are direct labour, materials, financing costs directly associated with production and overhead costs, excluding interest. Materials purchased specifically for production are charged to production costs at the point the purchases are committed.

(d) Depreciation

Depreciation is recorded on a straight-line basis over the estimated useful life of the assets. The estimated useful life of each major class of asset is as follows:

Buildings	50 years
Wharves	50 years
Equipment	5 - 50 years

(e) Foreign currency translation

Assets and liabilities that are stated in foreign currencies have been translated at exchange rates in effect at year end; income and expenses are translated at average exchange rates during the period. Exchange gains or losses resulting from foreign currency translation are reflected in income.

MARYSTOWN SHIPYARD LIMITED

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

MARCH 28, 1987

1. Accounting policies (cont'd)

(f) Government assistance

Government grants relating to the acquisition of fixed assets are recorded as deferred credits and amortized on the same basis as the related assets are depreciated. During the year, a grant of $536,679 received under the Burin Peninsula Development Fund and a grant of $208,309 received under the Shipbuilding Industry Assistance Program, were recorded as Deferred Government Assistance.

(g) Warranty

The company recognizes the estimated cost of warranty as a component of cost during the performance of the contracts. Adjustments of these estimates are recognized in the period in which they become evident.

2. Receivables

	1987 $ (000)	1986 $ (000)
Trade	3,375	3,692
Unbilled contract revenue	5,043	2,940
	8,418	6,632

3. Inventories, at the lower of cost and net realizable value

	1987 $ (000)	1986 $ (000)
Work in progress		19,289
Raw materials	754	801
Vessel design costs		220
	754	20,310

4. Investments and advances

	1987 $ (000)
50% interest Vinland Industries Limited	5
Advance to Vinland Industries, A Limited Partnership	5
	10

MARYSTOWN SHIPYARD LIMITED

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

MARCH 28, 1987

5. Property and equipment

	1987			1986
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
	$ (000)	$ (000)	$ (000)	$ (000)
Land and land improvements	1,151		1,151	1,151
Buildings	9,769	2,153	7,616	7,799
Wharves	13,488	2,212	11,276	11,544
Equipment	9,908	3,773	6,135	5,643
	34,316	8,138	26,178	26,137

6. Deferred training costs

The Canada Newfoundland Offshore Development Fund has approved a grant to the Company of $1,000,000 to offset the cost of a training program related to the offshore activities of the Company. Commencing in 1988, the balance of these costs will be amortized against income over a period not exceeding three years.

7. Bank indebtedness

Bank indebtedness is at prime rate of interest and is secured by a general assignment of book debts, an assignment of inventories and a deficiency guarantee of the Government of Newfoundland and Labrador.

8. Long term debt

	1987	1986
	$ (000)	$ (000)
Bank of Montreal Demand loan, secured by a first mortgage over certain assets and a guarantee of the Government of Newfoundland and Labrador, repayable in thirty semi-annual instalments of $300,000 due in 1997. Interest rates are at prime	6,000	6,600
Ulstein Trading Limited A/S 8½% note payable, secured by a guarantee of the Bank of Montreal, repayable in United States dollars in ten semi-annual instalments due in 1987.	83	267
Brusselle Marine Industries 8½% note payable, secured by a guarantee of the Bank of Montreal, repayable in convertible Belgian Francs in ten semi-annual instalments due in 1987.	61	153

MARYSTOWN SHIPYARD LIMITED

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

MARCH 28, 1987

8. Long term debt (cont'd)	1987	1986
Alpha Diesel A/S 10½% note payable, secured by a guarantee of the Bank of Montreal, repayable in ten semi-annual instalments due in 1987.	168	504
Alpha Diesel A/S 10½% note payable, secured by a guarantee of the Bank of Montreal, repayable in ten semi-annual instalments due in 1988.	489	814
	6,801	8,338
Amounts payable within one year	1,238	1,541
	5,563	6,797

Annual repayments on existing long term debt in each of the next five years are as follows:

	$ (000)
1988 -	1,238
1989 -	763
1990 -	600
1991 -	600
1992 -	600

9. Capital stock	1987 $ (000)	1986 $ (000)
Authorized		
24,000 6% non-cumulative redeemable non-voting preference shares with par value of $1,000 each		
100 common shares with par value of $1,000 each		
Issued and outstanding		
23,311 preference shares	23,311	23,311
3 common shares	3	3
	23,314	23,314

MARYSTOWN SHIPYARD LIMITED

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

MARCH 28, 1987

10. Contingent liabilities

(a) Grants of $13,112,000 which have been received under Government Assistance Agreements are subject to repayment if the company fails to comply with the terms and conditions of the Agreements.

(b) Certain warranty claims made by a customer are being contested by the company and this matter has been referred to arbitration. The ultimate liability, if any, cannot reasonably be estimated at this time, however any costs which may result from the resolution of this matter will be charged against income.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

To the Shareholders
of Memorial University
of Newfoundland Building
Corporation Limited

I have examined the balance sheet of Memorial University of Newfoundland Building Corporation Limited as at 31 March 1985 and the statement of revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at 31 March 1985 and the results of its operations for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

E.P. Sweeney, C.A.

for J.F. McGrath, C.A.
Auditor General

St. John's
17 December 1985

STATEMENT 1

MEMORIAL UNIVERSITY OF NEWFOUNDLAND BUILDING CORPORATION LIMITED

BALANCE SHEET

31 MARCH 1985

ASSETS

	1985	1984
Current assets		
Account receivable	$ 301	$ 903
Prepaid expense	1,330	1,663
Total current assets	1,631	2,566
Fixed assets, at cost		
Land and improvements	369,843	369,843
Buildings	13,274,109	13,274,109
	13,643,952	13,643,952
Less: Government grant in aid of construction	2,800,914	2,800,914
Foreign exchange adjustment account	116,025	116,025
Total fixed assets	10,727,013	10,727,013
Other assets		
Organization expenses	579	579
Assets held by the Trustee (Note 3)		
Debt service fund	491,705	461,326
Total other assets	492,284	461,905
Total assets	$11,220,928	$11,191,484

LIABILITIES

	1985	1984
Current liabilities		
Accounts payable	$ 301	$ 903
Deferred revenue	1,330	1,663
Current portion of long-term debt	782,703	738,142
Total current liabilities	784,334	740,708
Long-term debt (Note 4)		
6 1/4% First Mortgage Bonds, dated 1 November 1959, maturing serially 1 May and 1 November 1985 and 1 May 1986	1,192,453	1,930,595
Less: current portion	782,703	738,142
	409,750	1,192,453
Total liabilities	1,194,084	1,933,161

Shareholders' Equity

	1985	1984
Share capital		
Authorized 500 common shares of par value of $1,000 each		
Issued and fully paid - 72 shares	72,000	72,000
Capital contributions made by the Province of Newfoundland		
Repayment of long-term debt	9,463,139	8,724,997
Debt service fund	491,705	461,326
Total shareholders' equity	10,026,844	9,258,323
Total liabilities and shareholders' equity	$11,220,928	$11,191,484

See accompanying notes

Signed on behalf of the Board of Directors

Director

Director

STATEMENT 2

MEMORIAL UNIVERSITY OF NEWFOUNDLAND BUILDING CORPORATION LIMITED

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 1985

	1985	1984
REVENUE		
Province of Newfoundland		
Rental of buildings	$1,153,022	$1,097,031
EXPENDITURE		
Debt charges (Note 5)		
Payments to trustee for bondholders on account of principal and interest on the First Mortgage Serial Bonds	$1,139,133	$1,082,394
Trustee's fees and sundry	5,575	5,067
Fire insurance	8,314	9,570
Total expenditure	$1,153,022	$1,097,031

See accompanying notes

MEMORIAL UNIVERSITY OF NEWFOUNDLAND BUILDING CORPORATION LIMITED

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1985

1. General

Memorial University of Newfoundland Building Corporation Limited (the "Corporation") is a corporation duly organized under The Companies Act of the Province of Newfoundland. The Corporation was created by The Memorial University Building Act, being Chapter 71 of the Statutes of Newfoundland, 1959, for the purpose of providing facilities for the use of Memorial University at St. John's, Newfoundland. The affairs of the Corporation are managed by a Board of Directors appointed by the Lieutenant-Governor in Council. All board members are full-time employees of the Province of Newfoundland.

2. Accounting policies

(a) Basis of accounting

The Corporation follows the accrual basis of accounting.

(b) Rental revenue

The fixed assets of the Corporation are being leased by Her Majesty the Queen in Right of Newfoundland (the "Province"). Under the terms of the Lease Agreement, the Province is to make rental payments sufficient for the Corporation to meet its obligations under the Mortgage Indenture, namely:

(i) semiannual interest and debt retirement payments due on the 6.25% bonds;

(ii) all fees, expenditures, costs and charges arising out of or incidental to the administration of the trusts created by the Mortgage; and

(iii) all additional charges required to be paid by the Lessee.

Accordingly, rental revenue is recorded as being equal to the debt charges and other expenditures incurred by the Corporation.

2. Accounting policies (Cont'd)

(c) The Corporation's U.S. dollar debenture debt is translated using the exchange rate prevailing when the debt was incurred. Also, since the risk of foreign currency fluctuations have been assumed by the Province through its rental payments, the Corporation has adopted the policy of not recording any foreign exchange gains or losses on the semiannual debt retirement payments.

Assets held in the Debt Service Fund and which are denominated in U.S. dollars, are translated using year-end exchange rates.

(d) Fixed assets

Under the terms of the Lease Agreement, title to the Corporation's assets is to be vested in the Province upon the satisfaction of the bondholders' first mortgage. No provision has been made for depreciation. The payments of principal and interest on long-term borrowings, obtained to finance the purchase of fixed assets are recorded in the financial statements as expenditure.

(e) Income taxes

The Corporation is not subject to either Provincial or Federal income taxes.

3. Assets held by the Trustee

As at 31 March 1985, cash in the amount of $359,775 U.S. was held in the Debt Service Fund. Translated at the year-end exchange rate, the Canadian dollar equivalent is $491,705.

4. Long-term debt

As at 31 March 1985, $1,231,000 U.S. in 6.25% bonds were outstanding. Translated at the historical and the year-end exchange rates, the Canadian dollar equivalent is $1,192,453 and $1,682,407 respectively.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND BUILDING CORPORATION LIMITED

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1985

4. Long-term debt (Cont'd)

The U.S. dollar payments required in each of the next two (2) years to meet the 6.25% debt retirement provisions are as follows:

1985-86	$ 808,000
1986-87	423,000
	$1,231,000

Fixed assets have been pledged as security for the long-term debt.

5. Debt charges

Payments made by the Corporation during the 1984-85 fiscal year (with comparative figures for 1983-84) on account of its long-term debt are as follows:

	1984-85	1983-84
Principal	$1,018,113	$ 909,834
Interest	121,020	172,560
	$1,139,133	$1,082,394

The principal and interest payments ($780,333 U.S. and $93,000 U.S. respectively) made on account of the 6.25% bonds during the 1984-85 fiscal year, have been reflected above at the actual Canadian dollar amounts paid out for the purchase of the U.S. funds needed to meet these debt charges.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

To the Chairman and Members
Newfoundland and Labrador
 Arts Council
St. John's, Newfoundland

I have examined the balance sheet of Newfoundland and Labrador Arts Council as at 31 March 1987 and the statement of revenue and expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at 31 March 1987 and the results of its operations for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.

J.F. McGrath, C.A.
Auditor General

St. John's, Newfoundland
26 May 1987

NEWFOUNDLAND AND LABRADOR ARTS COUNCIL

BALANCE SHEET

31 MARCH 1987

	1987	1986
ASSETS		
Current assets		
Cash	$29,068	$13,539
Accounts receivable	2,212	1,634
Accrued interest receivable	87	2,995
Loans receivable (Note 3)	1,107	4,460
Prepaid expenses	1,293	2,030
	33,767	24,658
Fixed assets		
Furniture, fixtures and equipment	7,991	7,991
Leasehold improvements	2,122	2,122
	10,113	10,113
Less: Expensed in year of acquisition	9,198	9,198
Contributions to fixed assets	915	915
	10,113	10,113
	-	-
Trust accounts		
Term deposits	41,350	41,000
Accrued interest receivable	3,002	-
Due from current operations	-	350
	44,352	41,350
Total assets	$78,119	$66,008
LIABILITIES AND SURPLUS		
Current liabilities		
Accounts payable and accrued liabilities	$ 800	$ 2,087
Due to trust accounts	-	350
Deferred revenue	6,000	5,500
	6,800	7,937
Surplus	26,967	16,721
Trust accounts equity (Note 2)	44,352	41,350
Total liabilities and surplus	$78,119	$66,008

See accompanying notes

Signed on behalf of the Council

Chairman

Director

NEWFOUNDLAND AND LABRADOR ARTS COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE AND SURPLUS
FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
REVENUE		
Grants		
Province of Newfoundland		
Project grant	$220,000	$200,000
Sustaining grant	130,000	-
Special grant	15,000	-
Government of Canada		
Canada Council	-	6,000
Secretary of State	-	6,000
Gifts and bequests	-	19,160
Arts Council awards fund raising	8,500	-
Interest	8,702	6,177
Rent	1,000	3,083
Miscellaneous	3,962	2,498
Total revenue	387,164	242,918
EXPENDITURE		
Grants awarded		
Arts Council awards program	5,000	-
Project	128,286	80,733
Sustaining	130,000	-
Special	15,000	-
Specific bequests	-	19,160
	278,286	99,893
Operating		
Advertising	1,056	2,311
Bad debt expense	-	1,300
Cleaning	1,495	1,291
Heat and light	3,259	3,422
Miscellaneous	931	1,036
Office and postage	6,196	12,436
Rent	13,200	12,300
Salaries and employee benefits	45,898	40,091
Telephone	2,952	7,827
Travel and council meetings	10,153	14,524
	85,140	96,538
Projects		
Arts Council awards	8,492	-
Touring co-ordinator	-	9,247
Visiting artists	5,000	2,500
	13,492	11,747
Total expenditure	376,918	208,178
Excess of revenue over expenditure	10,246	34,740
Surplus (deficit) - beginning of year	16,721	(18,019)
Surplus - end of year	$ 26,967	$ 16,721

See accompanying notes

NEWFOUNDLAND AND LABRADOR ARTS COUNCIL

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

1. Accounting policies

   (a) Fixed assets are recorded at cost and an amount equal to cost is charged to expenditure in the year of acquisition.

   (b) Revenue is recorded on the accrual basis of accounting.

   (c) Expenditures for supplies and services are fully accrued. Awards are charged to operations in a year to the extent that all conditions attaching to the award are satisfied by the awardee.

2. Section 9 of The Arts Council Act requires that the Council keep intact the principal of the Arts Fund. The Arts Council may disburse only the interest earned on the invested principal. As at 31 March 1987, the Arts Fund amounted to $41,350 and interest of $3,895 has been earned in the year ending 31 March 1987 through its investment.

   During the year the Council decided that interest earned on the Arts Fund would be held in trust and included with trust funds. Trust accounts equity totalling $44,352 at 31 March 1987 is comprised of:

   Arts Fund

Province of Newfoundland	$40,000
Gifts, bequests as per S. 12(2) of The Arts Council Act	1,350
	41,350
Interest: Allocated to trust funds	3,002
	$44,352

3. Loans receivable are shown net of allowance for doubtful accounts (1987 - $ -, 1986 - $1,660).

4. Certain of the 1986 financial statement figures have been reclassified to conform with the current year's presentation.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

To the Shareholders
Newfoundland and Labrador
 Computer Services Limited
St. John's, Newfoundland

I have examined the balance sheet of Newfoundland and Labrador Computer Services Limited as at 31 March 1987 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at 31 March 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.
Auditor General

St. John's, Newfoundland
14 August 1987

NEWFOUNDLAND AND LABRADOR COMPUTER SERVICES LIMITED

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31 MARCH 1987

Balance Sheet Statement 1
Statement of Income and Retained Earnings " 2
Statement of Changes in Financial Position " 3
Schedule of Operating Revenue and Expenses Schedule 1

STATEMENT 1

NEWFOUNDLAND AND LABRADOR COMPUTER SERVICES LIMITED

BALANCE SHEET

31 MARCH 1987

	1987	1986
ASSETS		
Current assets		
Accounts receivable (Note 3)	$3,085,622	$1,779,349
Prepaid expenses and supplies	590,297	462,010
Current portion of investment in leased assets	113,834	52,731
Total current assets	3,789,753	2,294,090
Fixed assets (Note 4)	2,521,769	2,283,471
Deferred charges and other assets, at cost	314,703	392,041
Less: Accumulated amortization and accumulated depreciation	116,411	171,104
	198,292	220,937
Investment in leased assets - less current portion	71,690	21,832
Total assets	$6,581,504	$4,820,330
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities		
Bank indebtedness	$1,210,923	$ 15,385
Operating loan (Note 3)	600,000	-
Accounts payable and accrued liabilities	705,345	699,899
Deferred revenue	309,609	271,372
Current portion of long-term debt	143,846	143,846
Total current liabilities	2,969,723	1,130,502
Long-term debt - less current portion (Note 5)	716,541	860,388
Total liabilities	3,686,264	1,990,890
Shareholders' equity		
Share capital		
Authorized 100 common shares, par value of $100 each		
Issued and fully paid 3 shares	300	300
Retained earnings	2,894,940	2,829,140
	2,895,240	2,829,440
Total liabilities and shareholders' equity	$6,581,504	$4,820,330

See accompanying notes

Signed on behalf of the Board

R.O. Peddigrew, Chairman

H.S. Miller, President

NEWFOUNDLAND AND LABRADOR COMPUTER SERVICES LIMITED

STATEMENT OF INCOME AND RETAINED EARNINGS

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Operating revenue (Schedule 1)	$13,789,990	$12,510,630
Operating expenses (Schedule 1)	12,966,415	11,342,335
Operating income	823,575	1,168,295
Other charges - depreciation	642,457	569,613
- amortization	3,354	226
- interest - on long-term debt	92,600	127,121
- other	11,275	4,755
- loss (gain) on disposal of fixed assets	8,089	(3,136)
	757,775	698,579
Net income	65,800	469,716
Retained earnings - beginning of year	2,829,140	2,359,424
Retained earnings - end of year	$ 2,894,940	$ 2,829,140

See accompanying notes

NEWFOUNDLAND AND LABRADOR COMPUTER SERVICES LIMITED

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Cash provided by (used in) operating activities		
Net income	$ 65,800	$ 469,716
Add: Items not affecting cash		
Depreciation	642,457	569,613
Amortization	3,354	226
Loss (gain) on disposal of fixed assets	8,089	(3,136)
	719,700	1,036,419
Changes in non-cash working capital	(1,451,980)	395,035
	(732,280)	1,431,454
Cash provided by (used in) financing activities		
Reduction of long-term debt	(143,846)	(343,846)
	(143,846)	(343,846)
Cash provided by (used in) investing activities		
Net additions to fixed assets	(779,204)	(421,326)
Increase in investment in leased assets - less current portion	(164,765)	(14,263)
Reduction of investment in leased assets	114,907	60,100
Increase in deferred charges and other assets	(90,350)	(196,293)
	(919,412)	(571,782)
Decrease (Increase) in bank indebtedness during the year	(1,795,538)	515,826
Bank indebtedness - beginning of the year	(15,385)	(531,211)
Bank indebtedness - end of the year	$(1,810,923)	$ (15,385)

See accompanying notes

SCHEDULE 1

NEWFOUNDLAND AND LABRADOR COMPUTER SERVICES LIMITED

SCHEDULE OF OPERATING REVENUE AND EXPENSES

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
OPERATING REVENUE		
Computer time	$ 6,406,501	$ 6,169,258
Systems and programming	3,097,077	2,655,734
Data preparation	483,149	458,209
Production control and file charges	1,816,293	1,471,988
Other	1,986,970	1,755,441
	$13,789,990	$12,510,630
OPERATING EXPENSES		
Salaries	$ 6,187,089	$ 5,769,403
Fringe benefits	560,695	555,683
Rent - computer equipment	4,244,393	3,242,049
Rent - office equipment	9,646	11,123
Data processing operating supplies	252,368	247,278
Stationery and office supplies	74,067	61,162
Moving and delivery charges	26,499	18,037
Repairs and maintenance	975,851	825,321
Travelling	85,698	82,059
Telephone and telegrams	91,208	74,305
Light and power	166,893	162,693
Staff training	139,873	122,580
Insurance	20,909	16,053
Advertising and publicity	9,951	8,726
Membership and subscriptions	42,447	40,460
General	75,171	69,203
Research and development	3,503	35,550
Professional fees	154	650
	$12,966,415	$11,342,335

See accompanying notes

NEWFOUNDLAND AND LABRADOR COMPUTER SERVICES LIMITED

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

1. Newfoundland and Labrador Computer Services Limited (the "Corporation") is a Corporation duly organized under The Corporations Act of the Province of Newfoundland. The Corporation was created to provide data processing services to government departments of the Province of Newfoundland and crown agencies. The affairs of the Corporation are managed by a Board of Directors consisting of full-time employees of the Province of Newfoundland and two representataives from Memorial University of Newfoundland.

2. Accounting policies

(a) Fixed assets

All fixed assets are capitalized at cost at the time of acquisition. Depreciation is calculated by the straight-line method based on the expected future life of all assets as follows:

Computer equipment	36 to 48 months
Office furniture and equipment	36 to 120 months
Building	240 months
Automotive equipment	36 months

(b) Deferred charges and other assets

All deferred charges and other assets are capitalized at cost at the time of acquisition. Depreciation is calculated by the straight-line method over a 36 month period. Employee relocation expenses are amortized over a 20 month period beginning 4 months after commencement of employment.

(c) Allowance for doubtful accounts

Due to the financial relationship between the Province of Newfoundland and the Corporation there will not be material bad debt losses, therefore, no allowance for doubtful accounts has been provided for in these financial statements.

(d) Income taxes

The Corporation is a Crown Corporation and, as such, is not subject to either Provincial or Federal Income taxes.

NEWFOUNDLAND AND LABRADOR COMPUTER SERVICES LIMITED

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

3. Assignment of accounts receivable

The accounts receivable have been assigned as security for any operating loans that may be incurred.

4. Fixed assets

	Cost	Accumulated Depreciation	Net Book Value 1987	Net Book Value 1986
Computer equipment	$1,611,414	$1,077,590	$ 533,824	$ 371,462
Office furniture and equipment	1,421,739	1,042,182	379,557	364,608
Building	2,875,899	1,279,151	1,596,748	1,526,697
Automotive equipment	27,193	15,553	11,640	20,704
	$5,936,245	$3,414,476	$2,521,769	$2,283,471

5. Long-term debt - less current portion

Long-term debt of $716,541 consists of a demand loan held by the Bank of Montreal. Interest is charged monthly at prime rate and paid along with fixed monthly payments on principal of $11,987. This debt is secured by assignment of fire insurance and the Province of Newfoundland has issued a guarantee for this debt.

The principal repayments of long-term debt required over the next five years will be $143,846 annually.

6. Operating lease obligation

A central processing unit has been leased for a period of 72 months commencing 1 February 1984. Future minimum lease payments for the next three years are as follows:

Year ending 31 March 1988	-	$984,000
1989	-	$984,000
1990	-	$820,000

NEWFOUNDLAND AND LABRADOR COMPUTER SERVICES LIMITED

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

7. Investment in leased assets

The Corporation has entered into agreements with a number of customers for the leasing of both hardware and software with terms of 12, 24 and 36 months. These leases have been recorded as direct financing leases. The financing income is recognized in the accounts as earned and amounted to $14,912 in 1986-87. The investment in leased assets is recorded at cost less principal payments received.

8. Contingency

During the 1983-84 financial year, Newfoundland and Labrador Computer Services Limited signed rental agreements for computer equipment on behalf of another crown corporation. The equipment supplier invoices the user corporation directly for rental charges.

As Newfoundland and Labrador Computer Services Limited has signed the agreements, it could become contingently liable for any delinquent payments. The monthly rental payments amount to $26,005 until May 1987.

9. Pension fund

The Public Service (Pensions)(Newfoundland and Labrador Computer Services Limited) Regulations, 1970 made the Corporation and its staff subject to the Public Service (Pensions) Act with effect from 16 February 1970. Pension dues deducted from employees' salaries are matched by the Corporation, and then remitted to the Province of Newfoundland Pooled Pension Fund from which pensions will be paid to employees when they retire.

10. Change in financial statement presentation

During the year the Corporation changed its definition of funds from working capital to cash resources in order to bring its statement of changes in financial position in line with the recent pronouncements of the Canadian Institute of Chartered Accountants. The 1986 comparative figures for the statement of changes in financial position have been restated to reflect this change.

A MEMBER OF ARTHUR YOUNG INTERNATIONAL

Clarkson Gordon

Chartered Accountants

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7th Floor
10 Fort William Place
St. John's, NFLD
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AUDITORS' REPORT

To the Shareholders of Newfoundland and
Labrador Development Corporation Limited:

We have examined the balance sheet of Newfoundland and Labrador Development Corporation Limited as at March 31, 1987 and the statements of revenue, expenses and changes in loan and equity investments for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances, except as explained in the following paragraph.

As described in note 1 to the financial statements on March 27, 1984, the federal government gave notice of its intention to withdraw from the Corporation. The most recent agreement expired on September 30, 1986. To date, no agreement of extension or withdrawal has been entered into by the shareholders. Uncertainties have arisen as to how certain items are to be treated following the lapse of the September 30, 1986 agreement. These uncertainties are, the amount to be allocated to the federal and provincial governments in writing off the principal and interest on loans as bad debts, the calculation of fees charged for management of the federal government loan and security portfolio, and which act or agreement, entered into by the federal and provincial governments, governed the operations of the Corporation during the year. The nature of these uncertainties is such that the possible material effects that they may have on the financial statements cannot be quantified.

In view of the possible material affects on the financial statements of these matters described in the preceding paragraph, we are unable to express an opinion as to whether the financial statements are presented fairly in accordance with generally accepted accounting principles.

St. John's, Newfoundland,
June 5, 1987.

Chartered Accountants

NEWFOUNDLAND AND LABRADOR DEVELOPMENT CORPORATION LIMITED

BALANCE SHEET

MARCH 31, 1987

ASSETS

	1987	1986
Loan and equity investments (note 3)	$18,576,901	$20,616,186
Cash and short-term deposits	14,821,653	10,979,511
Accounts receivable (note 4)	789,807	273,308
	$34,188,361	$31,869,005

LIABILITIES AND SHAREHOLDERS' EQUITY

	1987	1986
Accounts payable	$ 305,518	$ 127,240
Long-term debt (note 5)	33,882,343	31,741,265
	34,187,861	31,868,505
Shareholders' equity:		
Capital stock -		
Authorized:		
500 common shares of $1 each		
Issued and fully paid:		
500 common shares	500	500
Basis of preparation of financial statements and contingency (note 1)		
	$34,188,361	$31,869,005

On Behalf of the Board:

_______________ Director

_______________ Director

See accompanying notes

NEWFOUNDLAND AND LABRADOR DEVELOPMENT CORPORATION LIMITED

STATEMENT OF REVENUE AND EXPENSES

YEAR ENDED MARCH 31, 1987

	1987	1986
Operating grants:		
Government of Canada	$ 2,974,103	$ 367,835
Province of Newfoundland	512,331	367,835
	3,486,434	735,670
Investment income:		
Interest - loans	3,096,379	2,457,948
- short-term deposits	947,937	817,281
	4,044,316	3,275,229
Dividends	26,414	5,562
	4,070,730	3,280,791
Other revenue:		
NRC IRAP contract	220,693	187,000
Support services	44,220	41,220
Federal loan fund administration	213,031	
	477,944	228,220
Total revenue	8,035,108	4,244,681
Other expenses:		
Bad debt write-offs	3,238,780	
Interest	3,037,073	2,918,374
	6,275,853	2,918,374
Net income before operating expenses	1,759,255	1,326,307
Operating expenses:		
Advertising and promotion	23,141	39,710
Asset acquisitions:		
Office furniture and equipment	103,556	50,845
Vehicles	1,000	18,436
Audit	8,400	7,200
General and office	72,758	51,171
Library	28,291	17,521
Office premises	145,736	134,011
Other	12,237	13,254
Outside services	109,178	54,423
Publications	5,678	37,049
Salaries and benefits	1,070,413	760,808
Telephone	58,591	51,047
Travel	106,220	72,700
Vehicle operations	14,056	18,132
Total operating expenses	1,759,255	1,326,307
Net income	$ Nil	$ Nil

See accompanying notes

NEWFOUNDLAND AND LABRADOR DEVELOPMENT CORPORATION LIMITED

STATEMENT OF CHANGES IN LOAN AND EQUITY INVESTMENTS

YEAR ENDED MARCH 31, 1987

	1987	1986
CHANGES IN LOAN AND EQUITY INVESTMENTS		
Disbursements:		
Loan advances to clients	$ 4,401,767	$ 2,483,592
Advances for security costs	100,307	241,267
Interest revenue	3,096,379	2,457,948
Equity investments		100,000
	7,598,453	5,282,807
Receipts:		
Loan and interest payments	6,372,958	6,461,008
Disposal of equity investments	26,000	14,000
Bad debt write-offs	3,238,780	
	9,637,738	6,475,008
Net decrease in investments	$(2,039,285)	$(1,192,201)
Represented by:		
Net increase in Provincial loan fund	$ 2,641,078	$ 2,541,265
Decrease in Federal loan fund	(500,000)	
Increase in cash and short-term deposits	(3,842,142)	(3,633,662)
Net change in other assets and liabilities	(338,221)	(99,804)
	$(2,039,285)	$(1,192,201)

See accompanying notes

NEWFOUNDLAND AND LABRADOR DEVELOPMENT CORPORATION LIMITED

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1987

1. Basis of preparation of financial statements and contingency

These financial statements have been prepared on the assumption that the Corporation will continue its affairs in the ordinary course of business. The Government of Canada, one of its two shareholders, however, gave notice on March 27, 1984 of its intention to withdraw from the Corporation. As a result, questions have arisen as to how the withdrawal of the Federal Government might affect operations, and as to the eventual settlement of certain accounts with the Government of Canada. The financial statements of the Corporation, when they reflect the outcome of these matters, may differ substantially from the attached statements prepared on the assumption mentioned above.

2. Significant accounting policies

(a) Loan and equity investments -

Loan and equity investments are recorded as assets when funds are disbursed. A loan is an asset until it is repaid or written-off as a bad debt.

(b) Fixed assets -

Fixed asset additions, net of proceeds from disposals, are expensed in the year of purchase.

(c) Revenue recognition -

Interest on loans is recorded as income on an accrual basis. Dividends are recorded as income when received.

(d) Operating grants -

Until September 30, 1986 operating grants were provided by the Government of Canada and the Province of Newfoundland to the extent that interest expense on borrowed funds, bad debts written-off, and operating expenses

2. Significant accounting policies (Continued)

exceeded investment income. After September 30, 1986 operating grants were provided by the Province.

(e) Bad debts -

No provision for doubtful accounts is recorded by the Corporation. Bad debts are written-off when it is determined that an account is uncollectible. Bad debts are recoverable from the Government of Canada and the Province of Newfoundland.

3. Loan and equity investments

	1987	1986
Loans receivable:		
Federally funded	$10,648,587	$16,248,439
Provincially funded	6,197,087	2,451,854
	16,845,674	18,700,293
Equity investments:		
Provincially funded	501,200	547,200
Interest receivable:		
Federal loan funds	1,039,501	1,264,040
Provincial loan funds	190,526	104,653
	1,230,027	1,368,693
	$18,576,901	$20,616,186

The unrecorded allowance for doubtful accounts, which is fully recoverable when the bad debt is written off, consists of the following:

	1987	1986
Federal loan fund:		
Principal	$ 463,513	$ 3,037,069
Interest	74,851	167,195
	538,364	3,204,264
Provincial loan fund:		
Principal	60,468	62,000
Interest		8,172
	60,468	70,172
Provincial equity fund:		
Principal	66,500	
Interest	56,544	39,496
Shares	197,200	174,200
	320,244	213,696
	$ 919,076	$ 3,488,132

4. Accounts receivable

	1987	1986
Government of Canada	$ 617,207	$ 27,140
Province of Newfoundland	127,248	81,211
Other	45,352	164,957
	$ 789,807	$ 273,308

5. Long-term debt

Government of Canada term notes:

Interest rate %	Maturity date	1987	1986
16.375	July 15, 1986		$ 500,000
8.375	June 17, 1987	$ 2,000,000	2,000,000
8.375	April 13, 1987	1,500,000	1,500,000
9.250	October 21, 1988	10,000,000	10,000,000
9.250	December 28, 1988	1,000,000	1,000,000
10.125	March 26, 1989	1,000,000	1,000,000
10.125	March 29, 1989	2,000,000	2,000,000
10.000	September 27, 1989	1,000,000	1,000,000
11.875	January 24, 1990	1,000,000	1,000,000
11.875	March 30, 1990	500,000	500,000
12.875	January 29, 1991	1,000,000	1,000,000
13.750	March 30, 1991	2,000,000	2,000,000
18.375	October 29, 1991	500,000	500,000
15.500	March 30, 1992	1,000,000	1,000,000
		24,500,000	25,000,000

Province of Newfoundland demand notes:

Interest rate %	Purchase date	1987	1986
11.42	March 11, 1985		71,265
11.42	March 22, 1985		70,000
11.42	March 31, 1985	56,045	300,000
11.42	March 31, 1985	300,000	300,000
11.42	March 31, 1985	300,000	300,000
11.42	March 31, 1985	300,000	300,000
11.42	March 31, 1985	300,000	300,000
11.42	March 31, 1985	300,000	300,000
11.42	March 31, 1985	300,000	300,000
11.00	March 31, 1986	2,300,000	2,300,000
9.375	February 6, 1987	500,000	
9.50	March 31, 1987	1,496,298	
		6,152,343	4,541,265

	1987	1986
Province of Newfoundland - Non-interest bearing loan with no fixed term of repayment or maturity date	3,230,000	2,200,000
	$33,882,343	$31,741,265

6. Funding

The Corporation is funded by the Province of Newfoundland for the purpose of making term loans, equity investments, and venture capital equity loans.

As of the balance sheet date, the Corporation is managing a Federal loan portfolio, in the amount of $24,500,000, until such time as the Government of Canada withdraws.

At a general shareholders' meeting held March 27, 1984, the Government of Canada gave notice of its intent to conclude its interest in the Corporation as at March 31, 1984.

As of the balance sheet date, the Government of Canada has not proceeded with any actions to conclude its interest in the Corporation.

7. Loan commitments

The Corporation has outstanding commitments in respect of approvals of undisbursed loans and/or equity in the amount of $1,349,812 (1986 - $2,772,000).

8. Lease commitments

The Corporation has leased premises until December 31, 1987 at an annual rental of $111,936 subject to escalation clauses.

9. Subsequent event

In October 1987, the Corporation issued a $10 million series of development savings bonds to Newfoundlanders. The funds raised from the bonds will be used to finance the Corporation's ongoing small business development program. The principal and interest on the development bonds will be guaranteed by the Province of Newfoundland.

10. Comparative figures

The financial statements for the previous year were reported on by other Chartered Accountants.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

To the Chairman and Members of the
Newfoundland and Labrador
Housing Corporation

I have examined the balance sheet of Newfoundland and Labrador Housing Corporation as at 31 March 1987 and the statements of operations and changes in cash position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at 31 March 1987 and the results of its operations and the changes in its cash position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements applied, after giving retroactive effect to the changes in accounting principles as explained in Note 20 to the financial statements, on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.
Auditor General

St. John's, Newfoundland
4 September 1987

NEWFOUNDLAND AND LABRADOR HOUSING CORPORATION

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31 MARCH 1987

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STATEMENT 1

NEWFOUNDLAND AND LABRADOR HOUSING CORPORATION

BALANCE SHEET

31 MARCH 1987

	1987 000's	1986 000's
ASSETS		
Cash	$ 300	$ 290
Accounts receivable (Note 3)	11,639	10,944
Inventory and prepaid expenses (Note 4)	1,773	1,684
Mortgages and loans receivable (Note 5)	95,420	92,722
Repossessed units (Lower of cost or market)	4,269	3,715
Land assemblies	25,568	27,740
Rental properties (Note 6)	199,230	189,548
Office buildings	2,561	78
Total assets	$340,760	$326,721
LIABILITIES AND EQUITY		
Bank loan	$ 3,969	$ 10,589
Accounts payable and deferred revenue (Note 8)	5,326	4,297
Holdbacks and security deposits payable	864	593
Province of Newfoundland (Note 9)	6,066	3,325
Mortgages, debentures, and similar indebtedness (Note 10)	75,022	66,070
Canada Mortgage and Housing Corporation's investment in cost-shared programs (Note 11)	177,365	169,835
Total liabilities	268,612	254,709
Contingency (Note 12)		
Equity		
Province of Newfoundland (Note 13)	72,148	72,012
Total liabilities and equity	$340,760	$326,721

See accompanying notes

Signed on behalf of the Corporation

Chairman

Member

NEWFOUNDLAND AND LABRADOR HOUSING CORPORATION

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED 31 MARCH 1987

	1987 000's	1986 000's
REVENUE		
Canada Mortgage and Housing Corporation (Note 14)	$29,228	$26,988
Interest	19,002	20,843
Rent	17,244	15,575
Land assembly sales	11,885	11,096
Gain on sale of rental properties	1,449	1,192
Other income	214	236
Total revenue before grant	79,022	75,930
Province of Newfoundland - operating deficit grant (Note 9)	6,423	5,629
Total revenue	$85,445	$81,559
EXPENDITURE		
Rental unit expenses (Note 15)	$44,306	$41,540
Land assembly costs (Note 16)	12,714	12,040
Interest expense	11,091	11,966
Mortgage subsidies	6,870	6,499
Net administration (Note 17)	5,504	4,914
Losses on mortgages and repossessions	3,093	2,419
Rent supplement subsidies	1,549	1,410
Grants to homeowners	318	771
Total expenditure	$85,445	$81,559

See accompanying notes

STATEMENT 3

NEWFOUNDLAND AND LABRADOR HOUSING CORPORATION

STATEMENT OF CHANGES IN CASH POSITION

FOR THE YEAR ENDED 31 MARCH 1987

	1987 000's	1986 000's
Financial resources were provided by:		
Canada Mortgage and Housing Corporation's capital investment in:		
Non Profit Rental Housing Program	$ 4,343	$ 6,366
Rural Mortgage Loans Program	3,280	4,343
Residential Rehabilitation Assistance Program	841	-
Capital investment by the Province of Newfoundland	136	1,016
Excess of sales over expenditure in land assembly projects	2,172	6,215
Decrease in accounts receivable, inventory and prepaid expenses	-	2,874
Increase in mortgages and debentures payable	8,952	-
Increase in accounts payable	4,041	3,752
	23,765	24,566
Financial resources were used for:		
Excess of expenditure over sales in rental housing projects	9,682	12,614
Increase in mortgages and loans receivable and repossessed units	3,252	4,362
Construction of office building	2,483	-
Canada Mortgage and Housing Corporation decrease in capital investment in land assembly projects	934	2,977
Increase in accounts receivable, inventory and prepaid expenses	784	-
Decrease in mortgages and debentures payable	-	4,055
	17,135	24,008
Decrease in bank loan plus increase in cash during the year	(6,630)	(558)
Bank loan less cash, beginning of the year	10,299	10,857
Bank loan less cash, end of the year	$ 3,669	$10,299

See accompanying notes

NEWFOUNDLAND AND LABRADOR HOUSING CORPORATION

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

1. Authority

The Newfoundland and Labrador Housing Corporation operates under authority of the Housing Act, Chapter 160, Revised Statutes of Newfoundland, 1970. The Corporation operates under a Board of Directors appointed by the Lieutenant-Governor in Council.

2. Significant accounting policies

a. Basis of accounting

The Corporation follows the accrual basis of accounting.

b. Vehicles, furniture and equipment

Vehicles, furniture and equipment are expensed in the year of acquisition and gross proceeds on any disposal are recorded as revenue.

c. Land assemblies

Investment in land assemblies is valued at the lower of cost and net realizable value. Items capitalized as the cost of land assemblies include land acquisition costs, development costs and capitalized interest. Profits are recognized using the percentage of completion method, but only when sales exceed expenditures on a cash basis.

d. Rental housing

Rental housing is valued at cost less accumulated depreciation. Items capitalized as the cost of a project include land acquisition costs, development and construction costs, interest and other related carrying charges. In instances where housing units have been transferred from other government departments, costs have been recorded at a nominal one dollar value. Depreciation is calculated over the estimated useful life at the methods and rates as outlined in Note 6.

2. Significant accounting policies (Cont'd)

e. Capitalization of costs

Carrying charges consisting primarily of interest and administrative charges attributable to properties under development, are capitalized as part of the costs thereof.

f. Pension costs

The Corporation participates in the Provincial Government Pension Plan at a cost of 6% of employee earnings less Canada Pension Plan contributions.

g. Severance pay

The Corporation records its liability for severance pay for those employees with nine years or more of service.

h. Income taxes

The Corporation is a Crown Corporation and, therefore, is not subject to either provincial or federal income taxes.

3. Accounts receivable

	1987 000's	1986 000's
Canada Mortgage and Housing Corporation	$ 6,326	$ 4,349
Land sales	4,732	5,865
Rents	710	732
Miscellaneous	242	446
	12,010	11,392
Less: Allowance for doubtful accounts	371	448
	$11,639	$10,944

NEWFOUNDLAND AND LABRADOR HOUSING CORPORATION

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

4. Inventory and prepaid expenses

	1987 000's	1986 000's
Inventory	$ 493	$ 362
Prepaid expenses	1,280	1,322
	$ 1,773	$1,684

5. Mortgages and loans receivable

	1987 000's	1986 000's
Mortgages and loans	$96,002	$93,559
Allowance for doubtful accounts	(582)	(837)
	$95,420	$92,722

6. Rental housing

Depreciation as referred to in Note 2(d) is calculated as follows:

	1987			1986
Class and Method of Depreciation	Cost 000's	Accumulated Depreciation 000's	Net Book Value 000's	Net Book Value 000's
Federal/Provincial non profit housing - sinking fund various rates	$173,479	$ 4,025	$169,454	$162,500
Corporation owned market housing - capital cost, 2% declining balance	33,754	7,188	26,566	24,511
- renovation costs, straight line	2,294	137	2,157	1,484
Leased land (Note 7)	1,053	-	1,053	1,053
	$210,580	$11,350	$199,230	$189,548

6. Rental housing (Cont'd)

The market value of units recorded at $1 as referred to in Note 2(d) is approximately $16,000,000. Market value in the majority of cases was determined from recent appraisals and tax assessments.

7. Leased land

Leased land was revalued by the former St. John's Housing Corporation prior to amalgamation at:

	1987 000's	1986 000's
The historical value of leases signed prior to 1967	$ 708	$ 708
The amounts outstanding under purchase option agreements	345	345
	$1,053	$1,053

8. Accounts payable and deferred revenue

	1987 000's	1986 000's
Accounts payable	$4,913	$3,034
Deferred revenue	413	1,263
	$5,326	$4,297

Deferred revenue consists of rental and land sale payments received by the Corporation in advance of their due dates.

9. Province of Newfoundland

The Province of Newfoundland is charged with operating deficits incurred by Newfoundland and Labrador Housing Corporation and credited with annual grants voted by the legislature. This treatment has resulted in a surplus of operating grants in excess of operating deficits as at 31 March 1987 of $6,210,000 as follows:

NEWFOUNDLAND AND LABRADOR HOUSING CORPORATION

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

9. Province of Newfoundland (Cont'd)

	1987 000's	1986 000's
Operating deficit, current year	$6,423	$5,629
Transfer to Province of Newfoundland equity (Note 13)	-	(400)
Grants voted, current year	9,250	8,200
Net surplus for the year	2,827	2,171
Surplus, beginning of the year	3,383	1,212
Surplus, end of the year	6,210	3,383
Other receivables	(144)	(58)
Net balance due to Province	$6,066	$3,325

10. Mortgages, debentures and similar indebtedness

	1987 000's	1986 000's
a. Canada Mortgage and Housing Corporation debentures	$48,479	$49,000
b. Canadian Imperial Bank of Commerce mortgages and loans	22,447	12,680
c. Province of Newfoundland	1,290	1,290
d. Canada Mortgage and Housing Corporation mortgages	2,037	2,243
e. Province of Newfoundland advances under the Department of Regional and Economic Expansion Program (Government of Canada)	447	474
f. Bank of Montreal mortgages	322	383
	$75,022	$ 66,070

NEWFOUNDLAND AND LABRADOR HOUSING CORPORATION

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

10. Mortgages, debentures and similar indebtedness (Cont'd)

Corporation owned housing units have been pledged as security for mortgages and loans totalling $8,870,000 at 31 March 1987.

Principal repayments for the next five years on long-term debt are as follows:

000's

1988 - $1,294
1989 - $1,369
1990 - $1,445
1991 - $1,479
1992 - $1,550

11. Canada Mortgage and Housing Corporation's investment in cost-shared programs

	1987 000's	1986 000's
Non Profit Rental Housing	$ 99,086	$ 94,743
Rural and Native Homeownership	73,637	70,357
Land Assemblies	3,801	4,735
Residential Rehabilitation Assistance Program	841	-
	$177,365	$169,835

12. Contingency

A claim has been filed against the Corporation by a contractor in the amount of $680,000 relating to extras on a land development project that has been virtually sold out.

Claims have been filed against the Corporation by residents of a land development in the amount of $150,000 relating to flood damage.

12. Contingency (Cont'd)

These claims have not progressed far enough to enable the formation of a definite opinion as to their outcome; thus, the likelihood of loss or the amount of loss to the Corporation is not determinable at this time.

13. Province of Newfoundland Equity

	1987 000's	1986 000's
Equity, beginning of year		
As previously reported	$81,983	$80,967
Adjustment of prior years (Note 20)	9,971	10,371
As restated	72,012	70,596
Capital investment by the Province of Newfoundland	136	1,016
Transfer from Province of Newfoundland liability account	-	400
Equity, end of year	$72,148	$72,012

14. Canada Mortgage and Housing Corporation's share of program subsidies and administration costs:

	1987 000's	1986 000's
Rental Housing Programs	$19,332	$18,448
Rural Mortgage Loans Program	8,493	7,480
Rural Residential Rehabilitation Assistance Program	401	356
Rent Supplement Program	796	704
Land Assembly Losses	206	-
	$29,228	$26,988

NEWFOUNDLAND AND LABRADOR HOUSING CORPORATION

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

15. Rental unit expenses

	1987 000's	1986 000's
Amortization, interest and depreciation	$21,218	$20,322
Repairs and maintenance	12,085	11,675
Heat, light and operating	4,739	3,849
Administration	3,642	3,049
Municipal taxes	2,571	2,468
Bad debts	51	177
	$44,306	$41,540

16. Land assembly costs

	1987 000's	1986 000's
Land assemblies, beginning of year	$ 27,740	$ 33,955
Costs incurred during the year		
Land acquisition and development including capital interest	9,538	4,713
Interest on debentures, not capitalized	888	948
Lot subsidies	116	164
	38,282	39,780
Land assemblies, end of year	(25,568)	(27,740)
Land assembly costs	$ 12,714	$ 12,040

NEWFOUNDLAND AND LABRADOR HOUSING CORPORATION

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

17. Net administration

	1987 000's	1986 000's
Salaries and employee benefits	$12,273	$11,433
Travel expenses	914	939
Vehicle purchases	134	157
Rent, heat, light, cleaning and maintenance	814	731
General	561	330
Telephone and postage	406	388
Computer system charges	477	404
Office supplies	205	186
Shop and office equipment purchases	101	68
Shop and office equipment leasing	124	73
Collection charges and credit reports	31	28
Total administration	16,040	14,737
Less: Recharged to rental units - maintenance	6,894	6,774
Recharged to rental units - administration	3,642	3,049
Net administration	$ 5,504	$ 4,914

18. Commitments

The Corporation is contingently liable for amounts totalling $22,800,000 comprised of uncompleted construction under contract at year end amounting to $6,400,000 and commitments under Mortgage Lending Programs amounting to $16,400,000.

19. Self-insurance

With the exception of certain high-risk projects, the Corporation follows the policy of self-insuring its rental properties for property damage such as fire, water and vandalism. The costs of such repairs are charged to rental unit expenses.

20. Changes in accounting policies

(a) Valuation of rental properties

In 1974, rental properties were transferred from Harmon Corporation, a provincial crown corporation, to Newfoundland and Labrador Housing Corporation for the consideration of one dollar. At that time these properties were recorded at the transferring agency's net book value with an offsetting credit to the Province of Newfoundland's equity account. In order to more properly reflect future gains on the sale of these properties, it is considered necessary to reverse this entry and record these assets at their nominal transfer value of one dollar. These adjustments have been applied retroactively with the following effects on the previously reported figures of 31 March 1986.

	000's
Decrease in rental properties and Province of Newfoundland Equity	$9,971
Decrease in Province of Newfoundland Operating deficit grant	400
Decrease in rental unit expenses - depreciation	202
Increase in gain on sale of rental properties	198

(b) Canada Mortgage and Housing Corporation's investment in cost-shared programs

During the year the Corporation changed its method of financial statement disclosure for Canada Mortgage and Housing Corporation's investment in land assemblies and rental properties. In prior years, Canada Mortgage and

NEWFOUNDLAND AND LABRADOR HOUSING CORPORATION

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

20. Changes in accounting policies (Cont'd)

Housing Corporation's share was shown as a reduction of the asset value. This year the investment is being reported as a liability. This change has been applied retroactively with the following effects on the previously reported figures of 31 March 1986.

Assets	000's
Increase in land assemblies	$ 4,735
Increase in rental properties	94,743
	$99,478

Liabilities	
Increase in Canada Mortgage and Housing Corporation's investment in cost-shared programs	$99,478

21. Comparative figures

Certain comparative figures have been restated to conform with the current year's presentation.

AUDITORS' REPORT

The Lieutenant-Governor in Council
Province of Newfoundland

We have examined the consolidated balance sheet of Newfoundland and Labrador Hydro as at December 31, 1986 and the consolidated statements of income, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Chartered Accountants

St. John's, Newfoundland
Canada
March 25, 1987

Newfoundland and Labrador Hydro
Consolidated Balance Sheet

(in thousands of dollars)

Assets

	December 31 1986	December 31 1985
Fixed assets (Note 2)		
Property, plant and equipment	$1,901,800	1,900,274
Current assets		
Cash and term deposits	45,116	43,892
Receivables	52,470	52,359
Fuel and supplies at average cost	27,076	32,957
Prepaid expenses	2,061	3,368
Water equalization receivable (Note 9)	—	7,843
	126,723	140,419
Long-term receivables (Notes 3 and 11(b))	20,997	25,260
Investment in Twin Falls Power Corporation Limited (Note 4)	3,761	3,456
Lower Churchill option (Note 5)	5,200	5,200
Deferred charges (Note 6)	36,847	29,818
	$2,095,328	2,104,427

Liabilities and Shareholder's Equity

	December 31 1986	December 31 1985
Long-term debt (Notes 8 and 10)	$1,421,714	1,411,392
Current liabilities		
Accounts payable and accrued liabilities	21,868	24,837
Water equalization refundable (Note 9)	8,391	16,234
Accrued interest	34,891	32,618
Long-term debt due within one year	77,936	48,166
Promissory notes (Note 10)	30,955	102,380
	174,041	224,235
Water equalization refundable (Note 9)	5,642	14,033
Rate stabilization	2,107	—
Minority interest in Churchill Falls (Labrador) Corporation Limited	102,505	102,023
Minority interest in Lower Churchill Development Corporation Limited	14,750	14,750
Shareholder's equity		
Share capital		
Common shares of par value of $1 each. Authorized 25,000,000 shares; issued 22,503,942 shares	22,504	22,504
Contributed capital (Note 5)		
Lower Churchill Development	15,400	15,400
Muskrat Falls Project	2,165	2,165
Gull Island Project	100,000	100,000
Retained earnings	234,400	197,925
	374,469	337,994
	$2,095,328	2,104,427

See accompanying notes

ON BEHALF OF THE BOARD

Cyril J. Abery
Director

Director

Newfoundland and Labrador Hydro
Consolidated Statements

(in thousands of dollars)

Consolidated Statement of Income

	For the year ended December 31	
	1986	**1985**
Revenue		
Energy sales	$ 314,030	323,707
Rentals and royalties	5,842	5,378
Other	907	1,473
	320,779	330,558
Expenses		
Operations and administration	53,166	50,400
Fuels	53,571	95,059
Power purchased	1,042	660
Depreciation	22,955	22,948
Interest (Note 12)	144,214	121,418
	274,948	290,485
Net income from operations	45,831	40,073
Minority interest	9,356	11,008
Net income for the year	$ 36,475	29,065

Consolidated Statement of Retained Earnings

	For the year ended December 31	
	1986	**1985**
Balance beginning of year	$ 197,925	168,860
Net income for the year	36,475	29,065
Balance end of year	$ 234,400	197,925

Changes in Financial Position

	For the year ended December 31	
	1986	**1985**
Operating activities		
Net income from operations	$ 45,831	40,073
Add (deduct) items not involving a cash flow		
Water equalization	—	(5,733)
Depreciation	22,955	22,948
Amortization of deferred exchange loss	1,414	507
Other amortization	2,576	2,620
Rate stabilization plan	2,107	—
Other	(459)	(456)
	74,424	59,959
Miscellaneous	1,835	1,817
Reduction in water equalization	(8,391)	—
Net change in other non-cash working capital balances related to operations	7,240	(5,547)
Cash provided by operating activities	75,108	56,229
Investment activities		
Additions to deferred charges	(11,019)	(527)
Additions to property, plant and equipment	(26,462)	(35,403)
Reduction in long-term receivables	4,263	4,137
Dividends received from Twin Falls Power Corporation Limited	300	—
Net change in payables and receivables relating to investing activities	(859)	(3,973)
Cash used in investment activities	(33,777)	(35,766)
Financing activities		
Issue of long-term debt	100,000	37,349
Reduction in long-term debt	(59,908)	(80,584)
Dividends paid by a subsidiary to a minority interest	(8,774)	(9,462)
Increase (decrease) in promissory notes	(71,425)	25,977
Cash used in financing activities	(40,107)	(26,720)
Net increase (decrease) in cash	1,224	(6,257)
Cash position at beginning of year	43,892	50,149
Cash position at end of year	$ 45,116	43,892

See accompanying notes

Newfoundland and Labrador Hydro
Notes to Consolidated Financial Statements
December 31, 1986

Newfoundland and Labrador Hydro ("Hydro") is incorporated under a special act of the Legislature of the Province of Newfoundland (the "Province") as a Crown corporation and its principal activity is the development, generation and sale of electric power. Hydro and its subsidiary companies are exempt from paying income taxes under Section 149(1)(d) of the Income Tax Act.

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements have been prepared in conformity with generally accepted accounting principles as established in Canada in order to match revenues and costs and to conform with recommendations of the Board of Commissioners of Public Utilities ("PUB"). Hydro's accounting for foreign exchange differs from that recommended by the Canadian Institute of Chartered Accountants.

Rates and regulations (excluding sales by subsidiaries)

The rates charged by Hydro, excluding sales by subsidiaries, are governed by the Electrical Power Control Act (the "Act"). Under the Act, Hydro is required to charge rates to all its customers designed "to recover the cost of service provided by it and a margin of profit sufficient to achieve and maintain a sound financial position so it is able to achieve and maintain a sound credit rating in the financial markets of the world". There are presently four long-term contracts with industrial customers which were entered into prior to the coming into being of the Act and which do not allow Hydro to recover costs plus a margin of profit and therefore require payments from the Province to Hydro in order to ensure that Hydro meets the requirements of the Act. These payments were $18,761,000 for year ended December 31, 1986 (1985 $25,968,000).

Rates proposed for utility customers from which approximately 69.8% of Hydro's revenue is derived (1985 68.4%) are subject to public hearings, following which the PUB recommends rates to the Province. If the Province does not change the rates recommended by the PUB within 15 days, the recommended rates become effective. Should the Province approve rates which are lower than those recommended by the PUB, the Act requires the Province to enter into financial and other arrangements as may be necessary to enable Hydro to conform to the Act quoted above. The Province has accepted all rate recommendations of the PUB to date. Rates, compatible with the Act, charged to industrial customers, are set by the Board of Directors of Hydro. The PUB has determined that Hydro's net income from operations should provide coverage of from 1.15 times to 1.25 times its gross interest cost in order to achieve the profit margin required by the Act. The coverage from operations in 1986 was 1.19 (1985 1.13).

Principles of consolidation

The consolidated balance sheet includes the accounts of Hydro and those of its subsidiary companies, Churchill Falls (Labrador) Corporation Limited ("CF(L)Co"), (65.8% owned), Gull Island Power Company Limited ("GIPCo"), (100% owned), and Lower Churchill Development Corporation Limited ("LCDC"), (51% owned).

CF(L)Co is incorporated under the laws of Canada and has completed and commissioned a hydroelectric generating plant and related transmission facilities situated in Labrador and having a rated capacity of 5,400,000 kilowatts ("kW") (the "CF(L)Co Project").

The cost of the investment in CF(L)Co exceeds the equity in the book value of the net assets acquired by $77,148,000. This amount is assigned to property, plant and equipment and is being written off on a straight-line basis at the rate of 1½% per annum. As at December 31, 1986 $13,887,000 (1985 $12,729,000) had been written off.

Under the terms and conditions of the Churchill Falls (Labrador) Corporation (Lease) Act, 1961 (the "Lease"), CF(L)Co must pay rentals and royalties to the Province annually. These rentals and royalties have been assigned to Hydro.

A portion of Hydro's shareholding in CF(L)Co is deposited in a voting trust pursuant to an agreement with Hydro-Quebec with whom CF(L)Co has a long-term power contract.

GIPCo is incorporated under the laws of Canada and was established with the objective of developing the hydroelectric potential at Gull Island on the Lower Churchill River in Labrador, and of constructing a direct current transmission system from Labrador to the island of Newfoundland (the "Gull Island Project"). (See Note 5)

LCDC is incorporated under the laws of Newfoundland and was established with the objective of developing all or part of the hydroelectric potential of the Lower Churchill River (the "Lower Churchill Development"). (See Note 5)

Although CF(L)Co owns voting control (66⅔%) of Twin Falls Power Corporation Limited ("TWINCo"), the equity interest is 33⅓%, and as the principal assets and credit resources of TWINCo cannot be transferred to CF(L)Co, consolidation is not considered appropriate and the investment is carried on an equity basis.

Fixed assets and depreciation

Expenditures for additions, improvements and renewals are capitalized and normal expenditures for maintenance and repairs are charged to operations.

Hydro, GIPCo and LCDC

Plant under construction includes the costs incurred in preliminary feasibility studies, engineering and construction of new generation, transmission and distribution facilities. Interest is charged to plant under construction at rates equivalent to the weighted average cost of the most recent funds borrowed. The average rate for the year ended December 31, 1986 was 9¾% (1985 11⅗%).

Depreciation is calculated on hydroelectric generating plant and on transmission plant in service on the sinking fund method using interest factors ranging from 5.25% to 15.79%. Depreciation on other plant in service is calculated on the straight-line method. These methods are designed to fully amortize the cost of the facilities, after deducting contributions in aid of construction, over their estimated service lives.

Estimated service lives of the major assets are as follows:

Generation	
Hydroelectric	50, 75 and 100 years
Thermal electric	25 and 30 years
Diesel electric	20 years
Transmission	
Lines	40 and 50 years
Switching stations	40 years
Distribution System	30 years

CF(L)Co

Depreciation is provided for at a rate of 1½% per annum on a straight-line basis.

Deferred charges

Debt discount and financing expenses

These costs are, in general, amortized on a straight-line basis over the lives of the respective debt issues.

Deferred foreign exchange loss

CF(L)Co's unrealized foreign exchange loss, net of accumulated charges to income, is amortized over the remaining life of the related long-term debt.

In 1985 the PUB accepted the inclusion of realized foreign exchange losses in rates charged to customers commencing in 1986 for Hydro. Any such loss not recovered due to the operation of the rate setting process is deferred to the time of the next rate hearing for inclusion in the new rates set at that time

Deferral of major repairs

Subject to PUB approval cost of major repairs of an extraordinary and non-recurring nature are amortized to income over periods ranging from five to ten years commencing in the year in which they are incurred The PUB has accepted the inclusion of these charges in determining Hydro's regulated rates

Feasibility studies and other

These costs are amortized on a straight line basis over a five year period

Rate Stabilization Plan

On January 1 1986 Hydro having received the concurrence of PUB implemented a rate stabilization plan which provides for the deferral of cost variances resulting from changes in fuel prices, levels of precipitation and load The balance in the plan on July 1 1987 and annually thereafter will be amortized over a three year period Adjustments required in the retail rates to reflect the amortization of the balance in the plan will be automatic on July 1 of each year Similar adjustments required in industrial rates will be automatic on January 1 of each year

Foreign currencies

Foreign currency transactions are translated into their Canadian dollar equivalent as follows

(a) At the transaction date each asset liability revenue or expense is translated using exchange rates in effect at that date

(b) At each balance sheet date monetary assets and liabilities, except for long-term debt and its related current portion are translated using exchange rates at that date

(i) In the case of Hydro long-term debt including current portion is translated in accordance with rate making practices, at exchange rates prevailing when the debt was incurred Therefore, no recognition is given in the accounts to unrealized gains or losses

(ii) Under the provisions of the contract between CF(L)Co and Hydro-Quebec (the "Power Contract") CF(L)Co's exposure for a foreign exchange loss is limited CF(L)Co recovers a portion of the difference between actual exchange rates prevailing at the settlement date of its First Mortgage Bonds and a Weighted Average Exchange Rate as defined in the Power Contract

The unrealized foreign exchange loss not recoverable under the Power Contract has been deferred and is being amortized to operations over the remaining life of the debt

(c) Recorded gains or losses on foreign currencies are included with interest in the statement of income

2 FIXED ASSETS

	1986	1985
	(000)	(000)
Hydro		
Property, plant and equipment, at cost	$1,143,058	1,121,895
Less contributions in aid of construction	71,582	71,895
	1,071,476	1,050,000
Less accumulated depreciation	82,532	73,148
	988,944	976,852
Plant under construction	9,412	7,084
	998,356	983,936
GIPCo		
Gull Island Project, at cost (Note 5)	98,563	98,692
CF(L)Co (a)		
Property, plant and equipment at cost	963,237	961,743
Less accumulated depreciation	182,726	168,324
	780,511	793,419
LCDC		
Capital studies (Note 5)	24,370	24,227
	$1,901,800	1,900,274

(a) CF(L)Co assets are pledged as security for its long-term debt

3 LONG-TERM RECEIVABLES

	1986	1985
	(000)	(000)
CF(L)Co — initial review period	$20,577	24,987
four year review	420	273
	$20,997	25,260

This receivable relates to the additional revenue referred to in Note 11(b) plus interest Payments of the amount related to the initial review period will be received in monthly instalments over an eight-year period which commenced September 1, 1984 with the receivable bearing interest at 7% per annum, which interest is payable concurrently with each instalment Payments of the amount related to the four year review will commence in 1988

4 INVESTMENT IN TWIN FALLS POWER CORPORATION LIMITED

	1986	1985
	(000)	(000)
Shares at cost	$2,500	2,500
Equity in retained earnings at beginning of year	956	403
Equity in net income for the year	605	553
Dividends for the year	(300)	—
	$3,761	3,456

5 LOWER CHURCHILL DEVELOPMENT

LCDC was incorporated in 1978 pursuant to the provisions of an agreement (the "Principal Agreement"), between the Province and the Government of Canada The Province and the Government of Canada own equity interests of 51% and 49% of LCDC, respectively The Principal Agreement provides that future issues of Class A common shares shall preserve, as nearly as possible, this ratio of beneficial ownership Hydro is the designate for the Province's shareholding in LCDC

Upon agreement to continue with the Lower Churchill Development, GIPCo's assets and the hydroelectric development rights to the Lower Churchill River (the "Water Rights"), will be acquired by LCDC pursuant to the provisions of an agreement between LCDC and the Province, (the "Option Agreement") The purchase price in respect of GIPCo's assets will be a maximum of $100,000,000 less $5,200,000 representing the value assigned to 520 Class A common shares of LCDC issued pursuant to the signing of the Option Agreement As consideration for GIPCo's assets LCDC will issue a 10% Convertible Demand Debenture in the amount of $94,800,000 LCDC will issue 3,000 Class B common shares, without nominal or par value to the Province in consideration of the Water Rights and the Province will transfer such shares to Hydro The Option Agreement expires November 24, 1987 and it is not anticipated that there will be any loss upon sale of GIPCo's assets to LCDC

Hydro has acquired 1,540 Class A common shares of LCDC which have a stated value of $10,000 each 520 shares were acquired in 1979 pursuant to signing of the Option Agreement and 510 shares were acquired in each of the years 1980 and 1981, by way of capital contributions from the Province

In 1980 the LCDC Board of Directors issued a report to the shareholders recommending development of the Muskrat Falls site and the transmission of this power to the island of Newfoundland Engineering studies for the transmission system have been completed but a final commitment to the project awaits the resolution of the Churchill Falls issues (See Note 13(a))

6 DEFERRED CHARGES

	1986	1985
	(000)	(000)
Unamortized debt discount	$14,859	15,389
Deferred foreign exchange loss	19,213	11,709
Major repair costs	990	1,344
Feasibility studies and other	1,785	1,376
	$36,847	29,818

7 POWER DISTRIBUTION DISTRICT

Hydro administers the Power Distribution District of Newfoundland and Labrador ("PDD"), a statutory corporation of the Province PDD is responsible for the provision of electricity to its customers in certain remote rural communities Hydro finances the capital requirements of PDD, manages PDD's operating responsibilities and is fully reimbursed for all costs associated therewith

8 LONG-TERM DEBT

	1986			1985
	Hydro	CF(L)Co	Total	Total
	(000)	(000)	(000)	(000)
Summary of long-term debt				
Bonds, notes and debentures	$836,189	504,742	1,340,931	1,328,534
Government of Canada loans	80,783	–	80,783	82,858
Total long-term debt	$916,972	504,742	1,421,714	1,411,392

At December 31, 1986 it is estimated that required repayments of long-term debt over the next five years will be as follows:

	(000)
1987	$ 78,000
1988	78,300
1989	127,700
1990	51,200
1991	43,900

Details of long-term debt are as follows

Hydro

Bonds, notes and debentures, redeemable at the option of Hydro at various times and at various rates, none of which exceeds 102¼% of par

Interest Rate %		Year of Maturity	Foreign Funds		1986	1985	
				(000)	(000)	(000)	
5¼		1990	U S	$12,560	13,556	15,585	(a)
7¾		1993	U S	$25,000	26,773	26,773	(b)
9		1994	U S	$ 9,600	10,321	10,804	
9¾		1986			–	20,535	
8⅛		1992			15,000	15,000	(b)
8⅞		1999			20,000	20,000	(b)
10¾		1995			25,000	25,000	(b)
6⅛		1992	S Fr	75,000	28,286	28,286	
10¼		2001			30,000	30,000	(b)
10		2002			30,000	30,000	(b)
10	Series J	2002			35,000	35,000	(b)
10¼	Series K	2001			35,000	35,000	(b)
10	Series L	2003			40,000	40,000	(b)
9⅞		1994	U S	$50,000	57,797	57,797	
11¼	Series M	1999			110,000	110,000	(b)
13⅜	Series N	2001			75,000	75,000	(b)
17¼		1989	U S	$75,000	88,876	88,876	
15⅛		1992	U S	$100,000	124,072	124,072	
15¼	Series Q	1987			50,000	50,000	
11¼	Series R	1988			50,000	50,000	
7⅗		1995	¥	7,000,000	37,349	37,349	
9⅞	Series S	1996			100,000	–	
					1,002,030	925,077	
Less sinking funds					105,780	86,391	
					896,250	838,686	
Less payments due within one year					60,061	30,596	
					$836,189	808,090	

(a) Secured by an assignment of amounts receivable under a power contract.

(b) A sinking fund has been established for this issue

Government of Canada loans

These loans, in the aggregate amount of $82,858,000 (1985 $84,798,000), including the current portions, bear interest at various rates from 5¼% to 8½% and each loan is repayable following the completion date of the related facility, by thirty or forty equal annual instalments including interest. The years of maturity of these loans range between 2003 and 2014, and the current portion as at December 31, 1986 was $2,075,000 (1985 $1,940,000).

Based on exchange rates in effect at December 31, 1986, the approximate amount required to discharge foreign currency debt obligations recorded in the accounts in Canadian dollars as $387,030,000 would be $501,159,000 (1985, as $410,078,000 would be $512,957,000).

CF(L)Co

The First Mortgage Bonds, Series A and B, are repayable in fixed semi-annual and in contingent annual sinking fund instalments which commenced in June 1978.

The Deed of Trust and Mortgage securing the General Mortgage bonds provides for semi annual sinking fund payments which commenced in June 1980. Each payment will be equal to 1% of the aggregate principal amount outstanding on January 1 preceding each payment date. The General Mortgage Bonds are subordinate to the First Mortgage Bonds

	1986	1985
	(000)	(000)
First Mortgage Bonds		
7¾% Series A due December 15, 2007 (U S $374,845,000)	$396,147	408,728
7⅞% Series B due December 15, 2007	37,582	38,761
General Mortgage Bonds		
7½% due three years after latest maturity of any First Mortgage Bonds	86,813	88,585
	520,542	536,074
Less payments due within one year	15,800	15,630
	$504,742	520,444

9 WATER EQUALIZATION

In order to equalize the effect on thermal generation cost due to fluctuations in water availability, Hydro charged or credited fuel expense in the income statement annually with an amount calculated to adjust generation costs to an average annual water condition. The calculation was based on historical water flow data compiled over a period of 36 years. The offsetting debit or credit was included in the water equalization provision account. This practice was accepted by the PUB in determining Hydro's regulated rates up to December 31, 1985.

On January 1, 1986 Hydro implemented a rate stabilization plan which includes a water variation provision component and the water equalization provision was discontinued. The balance in the water equalization provision at December 31, 1985 was $30,267,000. Of this amount, $7,843,000 was used to extinguish a related receivable from the Government. The remainder is being refunded to customers over a three year period which commenced January 1, 1986.

10 GUARANTEES BY THE PROVINCE

The Province has unconditionally guaranteed the principal and interest on promissory notes and long-term debt, except for the Swiss franc loan and the debt of CF(L)Co.

11 SALES OF POWER, CF(L)Co

(a) The Power Contract provides for the sale of substantially all of the energy from the CF(L)Co Project for an initial period of 40 years, until 2016, with an automatic renewal for a further period of 25 years. Sales of power under the Power Contract have been recorded at mill rates based on a determination by an independent auditor that the Final Capital Cost of the Project is $887,575,000. Hydro-Quebec and CF(L)Co implemented an increase in rates during 1981 without prejudice to the right of either party in further negotiations or in a judicial review of the Final Capital Cost pursuant to the provisions of the Power Contract. CF(L)Co instituted proceedings in November, 1984 in the Quebec Superior Court claiming that the Final Capital Cost is in excess of $900,000,000, the maximum to be used as a basis for the mill rate. Hydro-Quebec filed a preliminary motion concerning whether CF(L)Co could institute the action, which motion was heard January 21, 1985. On February 11, 1985 the court upheld the preliminary motion and stated that it lacked jurisdiction over the subject matter of the action as drafted by CF(L)Co. CF(L)Co has appealed this judgement.

(b) The terms Energy Payable and Annual Energy Base are defined in the Power Contract. Section 8.5.2 of the Power Contract provides for an initial eight-year review and subsequent four-year reviews of the annual average Energy Payable for comparison with the Annual Energy Base then in effect. When the annual average Energy Payable exceeds the Annual Energy Base in effect an additional payment is due from Hydro-Quebec, the amount being calculated in accordance with Article VIII of the Power Contract. Conversely, if a shortfall should occur, a refund would be due from CF(L)Co to Hydro-Quebec. Article IX of the Power Contract provides for adjustment to the Annual Energy Base where applicable in the same time intervals.

Energy delivered to Hydro-Quebec during the period September 1, 1976 to August 31, 1984 was reviewed in September 1984 to determine the annual average Energy Payable for comparison with the Annual Energy Base in effect during the period. The annual average Energy Payable during the initial period was determined to be in excess of the Annual Energy Base, thereby resulting in an adjustment in 1984. The Annual Energy Base was also reviewed pursuant to Article IX and was increased from 31.5 billion kilowatthours ("kW.hs") (Hydro-Quebec 30.74 billion kW.hs) per annum to 32.2 billion kW.hs (Hydro-Quebec 31.44 billion kW.hs) per annum, the maximum permissible under the Power Contract.

12 INTEREST EXPENSE

	1986	1985
	(000)	(000)
Gross interest		
Interest on long-term debt	$183,051	181,460
Interest on promissory notes	6,885	7,668
	189,936	189,128
Amortization of debt discount and financing expense	1,651	1,726
Exchange loss on sinking fund transactions and retirement of debt	1,949	177
	193,536	191,031
Less		
Recovered from		
Hydro-Quebec (a)	24,605	26,798
PDD	4,833	4,134
Interest during construction	386	20,542
Interest earned	19,498	18,139
Net interest expense	$144,214	121,418

(a) Under the terms of the Power Contract, CF(L)Co recovers the difference between interest calculated at the rates prescribed in the Power Contract and interest paid on its long-term debt.

Also, CF(L)Co can require Hydro-Quebec to make additional cash advances to service its debt and to cover its expenses if funds are not otherwise available. In exchange CF(L)Co will issue units of Subordinate Debentures and shares of common stock.

13 COMMITMENTS AND CONTINGENT LIABILITIES

(a) (i) A request was made by the Province in 1976 for CF(L)Co to supply 800,000 kW of power, pursuant to Clause 2(e) of Part I of the lease, to meet the Province's requirements commencing in 1983. This request was denied and legal action was commenced against CF(L)Co. The trial of this action concluded July 8, 1982 and on June 13, 1983 the Newfoundland Supreme Court, Trial Division denied the Province's request. This judgement was appealed to the Newfoundland Supreme Court, Court of Appeal which heard the appeal on October 15-18, 1984. On October 25, 1985, the Court of Appeal dismissed the Province's appeal. On May 22, 1986 the Supreme Court of Canada granted the Province leave to appeal this judgement. No date has been set yet for the hearing of the appeal.

(ii) In June 1977, Hydro-Quebec commenced an action against CF(L)Co in the Superior Court in Montreal seeking a declaration as to its rights under the Power Contract should CF(L)Co comply with the Province's request referred to in Note 13(a)(i). On August 4, 1983 judgement was rendered in which the Superior Court stated that, inter alia, failure by CF(L)Co to supply Hydro-Quebec all the power and energy pursuant to the Power Contract would be a breach of the Power Contract. This judgement was appealed by CF(L)Co and on February 18, 1985 the Quebec Court of Appeal rendered its judgement dismissing the appeal. On May 22, 1986 the Supreme Court of Canada granted CF(L)Co leave to appeal this judgement. No date has been set yet for the hearing of the appeal.

(b) Under the terms of a sublease with TWINCo, CF(L)Co is required to deliver to TWINCo, at an agreed price, horsepower equivalent to the installed horsepower of the TWINCo plant and to maintain in good working order, TWINCo's plant and equipment. The sublease expires on December 31, 1989 and has a 25-year renewal option subject to certain conditions.

(c) Hydro has received claims instituted by various companies with respect to construction costs, outages and plant shutdowns. The aggregate of these claims, less any amounts that have been provided for in Hydro's financial statements is $1,000,000 (1985 $18,000,000). The final resolution of these matters is currently under negotiation.

(d) Hydro's employees are covered by the Province's Public Service Pension Plan to which contributions are made equally by Hydro and its employees. CF(L)Co has two private pension plans, one for salaried and one for hourly paid employees and in addition a number of salaried and hourly paid employees are covered by the Public Service Pension Plan. Both CF(L)Co plans are fully funded and managed by a trustee. Based on the most recent actuarial valuations, each CF(L)Co plan is in a surplus position.

(e) Hydro's outstanding commitments for capital projects total approximately $10,290,000 at December 31, 1986 (1985 $6,720,000).

14 STATEMENT OF CHANGES IN FINANCIAL POSITION

The 1986 Statement of Changes in Financial Position focus on changes in cash. The 1985 comparative figures which were originally presented on a working capital basis, have been restarted to conform to the 1986 presentation.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

To His Honour the Lieutenant-Governor
in Council

I have examined the balance sheet of The Newfoundland Farm Products Corporation as at 30 March 1985 and the statements of surplus, income and changes in financial position for the fifty-two weeks then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained in the following paragraph.

My examination indicated serious deficiencies in the accounting records, numerous problems with the implementation of the new computer accounting system as outlined in Note 9 to the financial statements and serious deficiencies in the system of internal control. These problems collectively resulted in the Corporation not being able to maintain adequate accounting records and a satisfactory degree of internal control. Because of the nature and extent of these problems, I was unable to complete my audit, and as a result, I was unable to determine whether adjustments were required in respect of recorded or unrecorded assets, recorded or unrecorded liabilities and the components making up the statements of surplus, income and changes in financial position.

In view of the possible material effects on the financial statements of the matters described in the preceding paragraph, I am unable to express an opinion as to whether these financial statements are presented fairly in accordance with generally accepted accounting principles.

J.F. McGrath, C.A.
Auditor General

St. John's, Newfoundland
31 October 1986

THE NEWFOUNDLAND FARM PRODUCTS CORPORATION

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30 MARCH 1985

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STATEMENT I

THE NEWFOUNDLAND FARM PRODUCTS CORPORATION

BALANCE SHEET

30 MARCH 1985
(with comparative figures as at 31 March 1984)

ASSETS	1985	1984
Current assets:		
Cash	$ 59,363	$ 213,716
Term deposits	-	554,000
Accounts receivable: (Note 2)		
Trade	2,355,786	1,817,444
Other	41,291	17,544
	2,397,077	1,834,988
Less: Allowance for doubtful accounts	74,493	110,000
	2,322,584	1,724,988
Mortgage receivable:		
Current portion of mortgage receivable	5,000	3,000
Inventories: (Note 2)		
Finished goods, at the lower of average cost or net realizable value	858,819	502,357
Materials and supplies, at cost	398,665	326,548
	1,257,484	828,905
Prepaid expenses	20,715	73,350
Total current assets	3,665,146	3,397,959
Long-term loans receivable:		
Mortgage receivable (Note 3(a))	147,000	150,000
Less: Current portion	5,000	3,000
	142,000	147,000
Hog producer price stabilization loans receivable (Note 3(b))	421,639	426,182
Total long-term loans receivable	563,639	573,182
Fixed assets: (Note 4)		
Property, plant and equipment	8,871,106	8,503,160
Less: Contributions -		
Province of Newfoundland	7,021,819	6,774,534
Government of Canada	1,083,589	1,083,589
	8,105,408	7,858,123
Net cost	765,698	645,037
Less: Accumulated depreciation	496,936	421,509
Total fixed assets	268,762	223,528
Equipment under capital lease (Note 7)	68,728	64,970
Total assets	$4,566,275	$4,259,639

LIABILITIES AND EQUITY	1985	1984
Current liabilities:		
Bank loan (Note 2)	$ 643,000	$ -
Province of Newfoundland (Note 3(b))	3,446	173,818
Accounts payable and accrued liabilities	1,450,699	1,620,182
Obligation under capital lease	25,880	20,880
Total current liabilities	2,123,025	1,814,880
Long-term liabilities:		
Obligation under capital lease (Note 8)	79,796	72,113
Less: Current portion	25,880	20,880
	53,916	51,233
Province of Newfoundland Hog Stabilization Program 1983 (Note 3(b))	416,042	426,182
Total long-term liabilities	469,958	477,415
Equity:		
Equity capital	1,625,000	1,450,000
Capital contribution - Province of Newfoundland (Note 5)	200,596	200,596
Unexpended capital funds	120,448	117,733
	1,946,044	1,768,329
Surplus	27,248	199,015
Total equity	1,973,292	1,967,344
Total liabilities and equity	$4,566,275	$4,259,639

See accompanying notes

Signed on behalf of the Corporation

The Board of Directors note that during the 1984-85 financial year serious problems experienced by the Corporation during the implementation of a new computer accounting system primarily resulted in inadequate accounting records and internal control. To the best of our knowledge, the financial statements present as fairly as possible in the circumstances the financial position of the Corporation as at 30 March 1985 and the results of its operations and the changes in its financial position for the fifty-two weeks then ended. The Board has accepted the accounts and financial statements subject to those qualifications.

President

Chairman

STATEMENT 2

THE NEWFOUNDLAND FARM PRODUCTS CORPORATION

STATEMENT OF SURPLUS

FOR THE FIFTY-TWO WEEKS ENDED 30 MARCH 1985
(with comparative figures for the fifty-two weeks ended 31 March 1984)

	1985	1984
Surplus (Deficit), beginning of year		
As previously reported	$ 199,015	$(393,741)
Prior period adjustment		
Prior years taxes recovered	11,341	-
As restated	210,356	(393,741)
Excess (deficiency) of operating grant over operating loss for the year	(183,108)	592,756
Surplus, end of year	$ 27,248	$ 199,015

See accompanying notes

STATEMENT 3

THE NEWFOUNDLAND FARM PRODUCTS CORPORATION

STATEMENT OF INCOME

FOR THE FIFTY-TWO WEEKS ENDED 30 MARCH 1985

(with comparative figures for the fifty-two weeks ended 31 March 1984)

	1985	1984
Sales	$20,083,732	$16,627,817
Cost of goods sold:		
Opening inventory of finished goods	502,357	906,786
Add: Saleable product purchases	206,160	194,353
Cost of goods processed (Schedule 1)	21,397,480	16,469,842
	22,105,997	17,570,981
Less: Closing inventory of finished goods	858,819	502,357
	21,247,178	17,068,624
Gross loss	1,163,446	440,807
Operating expenses:		
Selling and shipping (Schedule 2)	968,464	902,227
Corporate administration and accounting (Schedule 3)	541,746	467,265
	1,510,210	1,369,492
Gross operating loss	2,673,656	1,810,299
Other expenses	164,306	128,648
	2,837,962	1,938,947
Other revenues	68,854	106,703
Gain on sale of Corner Brook property	-	150,000
	68,854	256,703
Operating loss for the year	2,769,108	1,682,244
Less: Province of Newfoundland operating grant	2,586,000	2,275,000
Excess (deficiency) of operating grant over operating loss for the year	$ (183,108)	$ 592,756

See accompanying notes

STATEMENT 4

THE NEWFOUNDLAND FARM PRODUCTS CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE FIFTY-TWO WEEKS ENDED 30 MARCH 1985

(with comparative figures for the fifty-two weeks ended 31 March 1984)

	1985	1984
Source of funds:		
Operations		
Excess (deficiency) of operating grant over operating loss for the year	$ (183,108)	$ 592,756
Charges (credits) to income not affecting working capital:		
Depreciation and amortization	99,669	76,879
Loss on disposal of fixed assets	-	596
Gain on sale of Corner Brook property	-	(150,000)
	(83,439)	520,231
Increase (decrease) in long-term Province of Newfoundland hog stabilization program loan (Note 3(b))	(10,140)	426,182
Obligation under capital lease (Note 8)	2,683	51,233
Proceeds on disposal of fixed assets	-	240
Proceeds on disposal of Corner Brook property	-	150,000
Increase in equity capital	175,000	-
Increase (decrease) in capital contributions applied against fixed assets	247,285	(247,186)
Increase (decrease) in unexpended capital funds	2,715	(70,088)
Prior period adjustment:		
Prior years taxes recovered	11,341	-
	345,445	830,612
Use of funds:		
Acquisition of equipment under capital lease (Note 7)	28,000	81,213
Increase (decrease) in long-term loans issued (Notes 3(a) and 3(b))	(9,543)	573,182
Additions (deletions) to fixed assets	367,946	(127,493)
	386,403	526,902
Increase (decrease) in working capital	(40,958)	303,710
Working capital - beginning of year	1,583,079	1,279,369
Working capital - end of year	$1,542,121	$1,583,079

See accompanying notes

SCHEDULE 1

THE NEWFOUNDLAND FARM PRODUCTS CORPORATION

SCHEDULE OF COST OF GOODS PROCESSED

FOR THE FIFTY-TWO WEEKS ENDED 30 MARCH 1985
(with comparative figures for the fifty-two weeks ended 31 March 1984)

	1985	1984
Purchase of livestock	$15,772,918	$11,787,958
Transportation to plant	359,202	323,858
Direct labour	2,310,355	1,913,043
Packaging material	884,106	628,894
Repairs and maintenance	424,614	335,233
Factory supplies	123,267	92,160
Fuel	170,326	165,243
Water, power and steam	431,088	436,567
Depreciation	37,565	34,785
	20,513,441	15,717,741
Indirect factory expense	884,039	752,101
Cost of goods processed	$21,397,480	$16,469,842

See accompanying notes

SCHEDULE 2

THE NEWFOUNDLAND FARM PRODUCTS CORPORATION

SCHEDULE OF SELLING AND SHIPPING EXPENSES

FOR THE FIFTY-TWO WEEKS ENDED 30 MARCH 1985
(with comparative figures for the fifty-two weeks ended
31 March 1984)

	1985	1984
Salaries	$449,089	$423,451
Office renovations	-	1,904
Repairs and maintenance-buildings	5,342	3,820
Repairs and maintenance-machinery	21,736	12,777
Repairs and maintenance-vehicles	44,131	65,729
Tires and tire repairs	4,432	4,746
Sales vehicle operations	17,158	-
Expendable supplies	6,299	4,864
Cleaning and sanitation	439	-
Protective clothing	1,467	1,815
Gas, oil and grease	21,604	49,859
Vehicle insurance and licence	8,786	9,787
Stationery and office supplies	963	8,915
Overtime meals	1,668	1,255
Snow clearing	-	1,155
Advertising and sales promotion	7,582	2,204
Association dues and subscriptions	1,035	-
Travelling	7,035	7,941
Telephone	2,744	-
Collections	569	1,524
Rental of automobiles and trucks	11,306	4,868
Electricity and steam	37,586	41,183
Vehicle leasing	225	5,779
Depreciation of vehicles	6,043	9,582
Outside storage and handling	12,655	7,801
Customer delivery in Province	259,401	174,816
Freight out of Province	10,422	26,965
Brokers selling commission	2,236	1,435
Bad debt expense	26,339	27,860
Miscellaneous	172	192
	$968,464	$902,227

See accompanying notes

SCHEDULE 3

THE NEWFOUNDLAND FARM PRODUCTS CORPORATION

SCHEDULE OF CORPORATE ADMINISTRATION AND ACCOUNTING EXPENSES

FOR THE FIFTY-TWO WEEKS ENDED 30 MARCH 1985
(with comparative figures for the fifty-two weeks ended 31 March 1984)

	1985	1984
Salaries-corporate administration	$169,858	$212,223
Salaries-accounting and clerical	124,421	95,687
Salaries and fees-directors	107,768	25,431
Janitorial and supplies	3,427	3,801
Repairs and maintenance-buildings	1,421	4,577
Repairs and maintenance-machinery	5,327	5,296
Office renovations	15,270	4,009
Stationery and office supplies	7,363	10,872
Association dues and subscriptions	6,370	4,744
Telephone	27,767	30,332
Postage	3,132	3,529
Travelling	8,339	17,478
Computer programming and supplies	11,568	9,868
Copy machine rental and supplies	2,490	4,412
Position bond insurance	906	858
Rental of equipment	15,176	4,464
Interest on leased equipment	8,562	8,300
Depreciation	4,227	4,019
Amortization of leased equipment	16,243	16,243
Miscellaneous	2,111	1,122
	$541,746	$467,265

See accompanying notes

THE NEWFOUNDLAND FARM PRODUCTS CORPORATION

NOTES TO FINANCIAL STATEMENTS

30 MARCH 1985

The Newfoundland Farm Products Corporation was incorporated in 1963 and given the powers specified in the Statutes of Newfoundland, Chapter 62, "An Act To Incorporate The Newfoundland Farm Products Corporation".

1. Accounting policies

   (a) Funds received from the Province of Newfoundland for operating purposes are treated as a reduction of the operating loss for the year.

   (b) Fixed assets are being depreciated under the declining balance method at the rates indicated in Note 4.

   (c) Most fixed asset acquisitions are financed by capital grants from the Province of Newfoundland and the Government of Canada. The expended portion of these grants is deducted from fixed assets on the balance sheet. The unexpended portion is reported in the equity section on the balance sheet as unexpended capital funds. On disposal, both the fixed asset and the related government contribution are deleted from the accounts of the Corporation.

   (d) The balance sheet does not include fixed assets owned by the Province of Newfoundland and used by the Corporation in the operations of the abattoir, cold storage, poultry killing and processing plants, located in St. John's. The Province does not charge any rent to the Corporation for the use of these buildings. All improvements to these buildings are expensed in the Corporation's financial statements.

2. Security for bank line of credit

   The inventory and accounts receivable have been pledged as security to establish a $1,000,000 line of credit with the bank.

3. Long-term loans receivable

   (a) During 1983-84 property at Corner Brook was sold and a mortgage was taken for the amount of $150,000 with principal payment due 1 December 1984 through 1 December 2003. The mortgage is interest free for the period 30 November 1983 to 1 December 1988 with interest to be charged at the rate of 8% per annum from 1 December 1988.

THE NEWFOUNDLAND FARM PRODUCTS CORPORATION

NOTES TO FINANCIAL STATEMENTS

30 MARCH 1985

3. Long-term loans receivable (Cont'd)

(a) The Corporation has the option to purchase from the buyer the above property for the sum of $150,000, plus the value of any capital improvements made, if the purchaser should decide to dispose of the property at any time within five years from the date of the original purchase.

Principal repayments of this mortgage over the next five years shall be as follows:

1 December 1985	$ 5,000
1986	7,000
1987	9,000
1988	12,000
1989	7,600
	$40,600

(b) During 1983-84 the Corporation received an amount of $600,000 from the Province of Newfoundland for purposes of administering the Newfoundland Hog Stabilization Program. As at 30 March 1985 unexpended funds in the amount of $173,818 plus collection of an account of $6,694 has been repaid to the Province, a further collection of $3,446 has been recorded as a current liability leaving an amount of $416,042 advanced to hog producers and recorded as long-term loans receivable.

During 1984-85 a second Hog Stabilization Program was initiated by the Province of Newfoundland. Only one producer took advantage of this program and the Corporation paid out $5,597. No funds were received to cover this advance. Total advances to hog producers at 30 March 1985 was $421,639.

THE NEWFOUNDLAND FARM PRODUCTS CORPORATION

NOTES TO FINANCIAL STATEMENTS

30 MARCH 1985

4. **Fixed assets**

	Rate	Cost	Contributed Assets	Accumulated Depreciation	1985 Net Book Value	1984 Net Book Value
Land	-	$ 209,407	$ 209,407	$ -	$ -	$ -
Buildings	5%	4,388,234	4,385,660	952	1,622	1,707
Machinery and equipment	20%	2,153,221	1,694,613	255,638	202,970	177,501
Office furniture and equipment	20%	63,125	-	45,194	17,931	17,356
Automotive equipment	30%	610,674	374,248	190,705	45,721	26,318
Domestic slaughterhouses	20%	179,264	174,299	4,447	518	646
Vegetable warehouses	-	1,267,181	1,267,181	-	-	-
		$8,871,106	$8,105,408	$496,936	$268,762	$223,528

THE NEWFOUNDLAND FARM PRODUCTS CORPORATION

NOTES TO FINANCIAL STATEMENTS

30 MARCH 1985

5. Capital contribution - Province of Newfoundland

The amount of $200,596 represents capital contributions from the Province of Newfoundland toward the cost of major renovations made in the early 1970's to buildings owned by the Province of Newfoundland and used by the Corporation.

6. Pensions

The Public Service (Pensions) (Newfoundland Farm Products Corporation) Regulations, 1978, dated 24 January 1978 made the Corporation and its staff subject to The Public Service (Pensions) Act. Pension dues deducted from employees' salaries, are matched by the Corporation, and then remitted to the Province of Newfoundland Pooled Pension Fund, from which pensions will be paid to employees when they retire.

7. Equipment under capital lease

The following is an analysis of equipment under capital lease:

	1985	1984
Equipment (cost)	$109,213	$ 81,213
Less: Accumulated amortization	40,485	16,243
	$ 68,728	$ 64,970

This equipment is amortized on a straight line basis over five years.

8. Future minimum lease payments

The following is a schedule of future minimum lease payments under the capital lease, together with the balance of the obligation under capital lease:

	1985	1984
1984-85		$ 20,880
1985-86	$ 25,880	20,880
1986-87	25,880	20,880
1987-88	25,880	20,880
1988-89	16,602	11,602
Total minimum lease payments	94,242	95,122
Less: Amount representing interest at 13.2%	14,446	23,009
Balance of obligation	$ 79,796	$ 72,113

THE NEWFOUNDLAND FARM PRODUCTS CORPORATION

NOTES TO FINANCIAL STATEMENTS

30 MARCH 1985

9. New computer accounting system

During the year, the Corporation continued with the implementation of a new computer accounting system. Unfortunately, a number of serious difficulties were experienced in the implementation of the system and in the maintenance of proper books of account.

As a consequence, the Corporation has not been able to maintain a proper degree of internal control and the accounting system has not been able to produce regular, timely and reliable financial information and reports.

In light of these difficulties, management attempted to ensure that all transactions were legitimate, appropriate and recorded properly. Management believes that under the circumstances, these financial statements constitute the best possible representation of the financial position of the Corporation.

AUDITORS' REPORT

To the Shareholders of
Newfoundland Hardwoods Limited

We have examined the balance sheet of Newfoundland Hardwoods Limited as at March 31, 1987 and the statements of income, retained earnings and changes in cash resources for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the company as at March 31, 1987 and the results of its operations and the changes in its cash resources for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

St. John's, Newfoundland
May 25, 1987

Noseworthy, Keating, Howard + Kur
Chartered Accountants

NEWFOUNDLAND HARDWOODS LIMITED

BALANCE SHEET

MARCH 31, 1987

ASSETS

	1987	1986
Current		
Cash	$ 95,259	$ 996,798
Receivables (Note 2)	3,678,885	2,183,979
Inventories (Note 3)	11,134,105	10,967,029
Prepaid expenses	191,428	202,011
	15,099,677	14,349,817
Property and equipment (Note 4)	7,369,779	5,601,068
	$22,469,456	$19,950,885

LIABILITIES

	1987	1986
Current		
Bank loan and overdraft (Note 5)	$ 2,876,981	$ 181,634
Payables and accruals (Note 6)	1,162,798	1,067,481
Deferred sales	2,867,313	2,525,016
	6,907,092	3,774,131

SHAREHOLDERS' EQUITY

	1987	1986
Capital stock		
Authorized		
1,000 common shares with par value of $100 each		
Issued and outstanding		
253 shares	25,300	25,300
Retained earnings	14,307,776	14,825,685
Appraisal increase credits (Note 7)	1,229,288	1,325,769
	15,562,364	16,176,754
	$22,469,456	$19,950,885

ON BEHALF OF THE BOARD:

____________________ DIRECTOR

____________________ DIRECTOR

NEWFOUNDLAND HARDWOODS LIMITED

STATEMENT OF RETAINED EARNINGS

YEAR ENDED MARCH 31, 1987

	1987	1986
Retained earnings, beginning of year	$14,825,685	$13,694,031
Net income for the year	385,609	1,035,172
Amortization of appraisal increase credits (Note 6)	96,482	96,482
Dividends	(1,000,000)	-
Retained earnings, end of year	$14,307,776	$14,825,685

NEWFOUNDLAND HARDWOODS LIMITED

STATEMENT OF INCOME

YEAR ENDED MARCH 31, 1987

	1987	1986
Sales	$23,155,409	$26,412,327
Cost of sales		
Inventory - finished goods, beginning of year	4,527,101	4,380,302
Cost of goods manufactured (Page 10)	21,077,054	24,379,710
	25,604,155	28,760,012
Inventory - finished goods, end of year	4,394,620	4,527,101
	21,209,535	24,232,911
Gross profit	1,945,874	2,179,416
Other income (Note 8)	284,258	472,373
	2,230,132	2,651,789
Operating expenses		
Administrative salaries and benefits	710,568	624,074
Shipping and receiving	181,528	188,718
Equipment leasing	2,401	4,788
Advertising	7,319	30,991
Stationery and office supplies	28,795	22,011
Telephone and postage	73,413	56,418
Bad debts	165,487	159,739
Travel and vehicle	112,021	80,179
Professional and consulting fees	38,116	35,496
Miscellaneous	23,679	23,961
Interest and bank charges	267,567	390,242
Write-off of		
- Obsolete equipment	134,879	-
- Obsolete inventory	98,750	-
	1,844,523	1,616,617
Net income	$ 385,609	$ 1,035,172

NEWFOUNDLAND HARDWOODS LIMITED

STATEMENT OF CHANGES IN CASH RESOURCES

YEAR ENDED MARCH 31, 1987

	1987	1986
Cash provided by (used in) operations:		
Net income	$ 438,497	$ 1,035,172
Add charges to opertions not requiring a current cash payment		
Depreciation	405,100	376,506
Write-off of obsolete equipment	134,879	-
	978,476	1,411,678
Changes in non-cash working capital balances related to operations:		
Receivables	(1,547,794)	2,453,387
Inventories	(167,076)	(3,132,228)
Prepaid expenses	10,583	25,091
Payables and accruals	95,317	89,077
Deferred sales	342,297	(107,401)
	(1,266,673)	(672,074)
Net cash provided by (used in) operations	(288,197)	739,604
Cash provided by (used in) investment activities:		
Proceeds from disposal of fixed assets	369,301	2,560
Purchase of fixed assets	(2,677,990)	(353,043)
Net cash provided by (used in) investment activities	(2,308,689)	(350,483)
Cash provided by (used in) financing activities:		
Payment of dividends	(1,000,000)	-
Net cash provided by (used in) financing activities	(1,000,000)	-
Net change in cash during the year	(3,596,886)	389,121
Cash position, beginning of year	815,164	426,043
Cash position, end of year	$(2,781,722)	$ 815,164

(Cash position represents cash less bank loan and overdraft)

NEWFOUNDLAND HARDWOODS LIMITED

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1987

1. Summary of accounting policies

(a) Inventories

The company values its inventories at the lower of cost and net realizable value.

(b) Depreciation

Fenco Consultants Limited completed an evaluation of the property and equipment of the Mount Pearl division in October, 1977 and the accounting records have been adjusted to record accumulated depreciation equal to the reduction in the value of property and equipment from cost to current value at the date of the appraisal. Depreciation has been calculated on a straight-line basis over the estimated remaining useful life of the assets as determined by the consultants at October, 1977.

Land in St. John's has been adjusted to agree with a valuation determined by management.

Fenco Consultants Limited completed an evaluation of the property and equipment of the Clarenville division in March, 1980 and the accounting records have been adjusted to record appraisal increase credits equal to the current value at the date of the appraisal. Depreciation has been calculated in 1980 and thereafter on a straight-line basis based upon the estimated remaining useful life of the assets as determined by the consultants at March, 1980.

Gains and losses on disposals of property and equipment are shown as adjustments to the total depreciation for the year.

(c) Appraisal increase credits are amortized to retained earnings as realized through depreciation or disposals.

2. Receivables

	1987	1986
Trade	$ 3,654,467	$ 2,344,861
Other	227,846	4,639
	3,882,313	2,349,500
Less allowance for doubtful receivables	203,428	165,521
	$ 3,678,885	$ 2,183,979

NEWFOUNDLAND HARDWOODS LIMITED

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1987

3. Inventories

	1987	1986
Raw materials	$ 6,629,203	$ 6,324,601
Finished goods	4,394,620	4,527,101
Supplies	110,282	115,327
	$11,134,105	$10,967,029

4. Property and equipment

	1987			1986
	Carrying Value	Accumulated Depreciation	Net Book Value	Net Book Value
Land	$ 92,543	$ -	$ 92,543	$ 170,314
Land improvements	286,924	68,757	218,167	218,640
Buildings	3,353,213	467,194	2,886,019	1,383,667
Wharf	566,812	168,154	398,658	421,330
Machinery and equipment	5,715,547	2,171,157	3,544,390	3,228,636
Furniture and fixtures	222,238	60,245	161,993	145,170
Vehicles	149,403	81,394	68,009	33,311
	$10,386,680	$3,016,901	$7,369,779	$5,601,068

5. Bank loan and overdraft

	1987	1986
Bank loan	$2,775,000	$ -
Bank overdraft	101,981	181,634
	$2,876,981	$ 181,634

Security:

(a) General assignment of book debts.
(b) Assignment of inventory.
(c) Assignment of fire insurance.

NEWFOUNDLAND HARDWOODS LIMITED

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1987

6. Payables and accruals

	1987	1986
Trade payables	$ 901,036	$ 839,326
Payroll deductions	21,794	44,715
Pension contributions	-	14,426
Federal and Provincial sales tax	143,487	75,123
Accrued wages	43,670	41,882
Other accrued liabilities	52,811	52,009
	$1,162,798	$1,067,481

7. Appraisal increase credits

Appraisal increase credits represents the excess of the appraised value of property and equipment of the Clarenville division over the depreciated cost as determined by Fenco Consultants Limited in March, 1980.

	1987	1986
Total appraisal increase credits	$1,951,780	$1,951,780
Accumulated amortization, beginning of year	626,011	529,529
Current year amortization to retained earnings	96,482	96,482
Accumulated amortization, end of year	722,493	626,011
	$1,229,287	$1,325,769

8. Other income

	1987	1986
Miscellaneous sales and rentals	$ 33,077	$ 20,215
Recoveries of taxes and assessments	-	15,796
Interest	251,181	436,362
	$ 284,258	$ 472,373

9. Comparative figures

Certain of the 1986 comparative figures have been reclassified to conform with the financial statement presentation for 1987.

10. Branch plant

During the year the company established a branch plant at Goose Bay, Labrador.

NEWFOUNDLAND HARDWOODS LIMITED

COST OF GOODS MANUFACTURED

YEAR ENDED MARCH 31, 1987

	1987	1986
Raw materials used		
Inventory, beginning of year	$ 6,324,601	$ 3,329,811
Purchases	17,938,720	24,211,747
	24,263,321	27,541,558
Inventory, end of year	6,629,204	6,324,601
	17,634,117	21,216,957
Direct labour	1,027,672	886,526
Manufacturing expenses		
Indirect labour and benefits	994,420	928,642
Fuel	231,421	317,421
Heat, light and water	142,785	150,807
Repairs and maintenance	299,492	253,733
Insurance and taxes	202,716	111,555
Supplies	89,079	86,262
Inspection and servicing	28,504	23,539
Wastage and damage	19,646	22,184
Miscellaneous	47,121	32,956
Depreciation	360,081	349,128
	2,415,265	2,276,227
Cost of goods manufactured	$21,077,054	$24,379,710

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

To the President and Members
Newfoundland Liquor Corporation
St. John's, Newfoundland

I have examined the balance sheet of the Newfoundland Liquor Corporation as at 31 March 1987 and the statements of income, retained earnings and changes in cash position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at 31 March 1987 and the results of its operations and the changes in its cash position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.

J.F. McGrath, C.A.
Auditor General

St. John's, Newfoundland
9 September 1987

NEWFOUNDLAND LIQUOR CORPORATION

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STATEMENT 1

NEWFOUNDLAND LIQUOR CORPORATION

BALANCE SHEET

31 MARCH 1987

ASSETS

	1987	1986
Current assets		
Cash	$ 9,149,080	$10,003,353
Accounts receivable (Note 2)	545,908	638,654
Beer commissions receivable	2,830,692	2,607,548
Inventories, at cost (Note 3)	14,811,508	13,487,643
Prepaid expenses	117,968	106,545
Total current assets	27,455,156	26,843,743
Fixed assets, at cost less accumulated depreciation (Note 4)	2,151,962	2,182,392
Assets under capital lease, at cost less accumulated amortization of $68,453 ($13,696 - 1986)	209,542	260,231
Other assets, at cost less accumulated amortization (Note 5)	508,976	449,025
Total assets	$30,325,636	$29,735,391

LIABILITIES AND RETAINED EARNINGS

	1987	1986
Current liabilities		
Accounts payable	$ 3,403,477	$ 2,580,851
Accrued liabilities	4,212,828	3,418,253
Current portion of obligation under capital lease (Note 6)	47,465	39,576
Current portion of long-term debt (Note 7)	400,000	400,000
Total current liabilities	8,063,770	6,438,680
Obligation under capital lease (Note 6)	181,557	225,033
Long-term debt (Note 7)	1,400,000	1,800,000
	9,645,327	8,463,713
Retained earnings		
Due to Province of Newfoundland	20,680,309	21,271,678
Total liabilities and retained earnings	$30,325,636	$29,735,391

See accompanying notes

Signed on behalf of the Board

President

Director

STATEMENT 2

NEWFOUNDLAND LIQUOR CORPORATION

STATEMENT OF RETAINED EARNINGS

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Balance, beginning of year	$21,271,678	$15,517,359
Net income for the year	72,408,631	80,854,319
	93,680,309	96,371,678
Payments to the Province of Newfoundland	73,000,000	75,100,000
Balance, end of year	$20,680,309	$21,271,678

See accompanying notes

STATEMENT 3

NEWFOUNDLAND LIQUOR CORPORATION

STATEMENT OF INCOME

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Sales	$86,002,716	$146,742,146
Cost of goods sold		
Inventory, beginning of year	13,487,643	11,834,693
Purchases	40,939,469	70,832,830
Cost of goods available for sale	54,427,112	82,667,523
Less: Inventory, end of year	14,811,508	13,487,643
	39,615,604	69,179,880
Gross profit	46,387,112	77,562,266
Other operating income		
Commission on licensee purchases	979,039	1,072,794
Miscellaneous	94,934	120,499
	1,073,973	1,193,293
	47,461,085	78,755,559
Administrative and operating expenses (Schedule 1)	11,650,539	12,111,773
Net income from liquor store operations	35,810,546	66,643,786
Commission revenue on sale of beer	36,598,085	14,210,533
Net income for the year	$72,408,631	$ 80,854,319

See accompanying notes

STATEMENT 4

NEWFOUNDLAND LIQUOR CORPORATION
STATEMENT OF CHANGES IN CASH POSITION
FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Cash provided by (used in) operating activities		
Net income from liquor store operations	$ 35,810,546	$66,643,786
Commission revenue from sale of beer	36,598,085	14,210,533
Add: Items of non-cash nature		
Depreciation	324,809	333,233
Amortization	182,069	124,756
Loss (gain) on disposal of fixed assets	(5,354)	1,075
Changes in non-cash working capital	159,404	159,574
	73,069,559	81,472,957
Deduct: Payments to the Province of Newfoundland	73,000,000	75,100,000
	69,559	6,372,957
Cash provided by (used in) financing activities		
Proceeds from disposal of fixed assets	5,659	8,769
Proceeds from capital lease	4,468	273,927
Payments under capital lease (including current portion)	(47,945)	(48,894)
Repayments of long-term debentures (including current portion)	(400,000)	(400,000)
	(437,818)	(166,198)
Cash provided by (used in) investing activities		
Additions to fixed assets	(294,683)	(264,660)
Additions to assets under capital lease	(4,468)	(273,927)
Additions to other assets	(186,863)	(52,879)
	(486,014)	(591,466)
Increase (decrease) in cash flow during the year	(854,273)	5,615,293
Cash, beginning of year	10,003,353	4,388,060
Cash, end of year	$ 9,149,050	$ 10,003,353

See accompanying notes

SCHEDULE 1

NEWFOUNDLAND LIQUOR CORPORATION

SCHEDULE OF ADMINISTRATIVE AND OPERATING EXPENSES

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Salaries and employee benefits	$ 6,196,089	$ 6,034,838
Rent	708,921	715,643
Freight to stores	293,432	732,344
Agency store commissions and expenses	1,631,546	1,931,198
Municipal and school tax	123,365	132,166
Travel	126,591	122,522
Heat and light	298,575	297,148
Cleaning	154,297	152,615
Communications	132,621	152,771
Advertising	18,291	15,227
Computer services	64,721	79,352
Directors' fees and expenses	10,179	5,625
Interest and bank charges	28,219	34,507
Motor vehicle expenses	2,416	3,014
Consultants' fees	112,782	34,656
Security	75,021	74,116
Store supplies and wrapping	81,065	102,947
Stationery and office supplies	121,326	120,222
Postage	27,179	31,831
Repairs and maintenance	305,949	230,710
Inventory breakage and shortage	145,564	206,646
Marketing	74,643	65,416
Dues and subscriptions	9,504	8,911
Insurance	39,343	18,334
Professional fees	6,620	6,794
Depreciation	246,047	248,596
Amortization	182,069	124,756
Uniforms	52,068	47,960
Staff recruitment	7,319	2,966
Staff training	77,743	40,135
Miscellaneous	23,144	21,325
Labour negotiations and grievances	1,252	2,202
Loss (gain) on disposal of fixed assets	(5,354)	1,075
Bad debt expense	654	10,967
Interest on long-term debt	287,338	302,338
	$11,650,539	$12,111,773

NEWFOUNDLAND LIQUOR CORPORATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

1. Accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada.

(a) Fixed assets are capitalized at cost at the time of acquisition. Depreciation is recorded over the expected useful life of the asset on a straight line basis at the rates indicated in Note 4.

Depreciation is recorded on a monthly basis with depreciation of an asset commencing in the month of acquisition and ending in the month prior to disposal.

The Blending Department's share of depreciation expense amounting to $78,762 ($84,637 - 1986) is allocated to cost of goods sold.

(b) Leasehold improvements are amortized on a straight line basis over the terms of the individual leases which range from 1 to 20 years.

Following is a schedule of amortization of leasehold improvements by location:

	1987	1986
Head office	$ 41,271	$ 81
Other locations	77,277	102,681
	$118,548	$102,762

(c) Interest in leased land as described in Note 5 is amortized on a straight line basis over the initial 30 year term. The amount charged to operations in 1987 was $8,364 ($8,297 - 1986).

(d) The equipment under the capital lease is amortized on a straight line basis over the term of the lease. The amount charged to operations in 1987 was $55,157 ($13,696 - 1986).

NEWFOUNDLAND LIQUOR CORPORATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

1. Accounting policies (Cont'd)

(e) Federal taxes on inventory held in bond at year end are included in head office inventory and related liability accounts. As at 31 March the following amounts were included in accrued liabilities:

	1987	1986
Customs duty	$ 1,867,537	$ 1,394,920
Excise duty	911,589	817,969
Federal Sales Tax	535,926	374,511
	$ 3,315,052	$ 2,587,400

(f) The Corporation is a Crown Corporation and is therefore not subject to either Provincial or Federal income taxes.

2. Accounts receivable

	1987	1986
Trade	$ 363,310	$ 107,210
Claims	103,276	72,375
Other	84,673	468,799
	551,259	648,384
Less: Allowance for doubtful accounts	5,351	9,730
	$ 545,908	$ 638,654

3. Inventories

	1987	1986
Raw materials	$ 508,317	$ 841,433
Head office inventory	4,264,341	5,220,100
Branch stores inventory	3,957,022	3,980,330
Stock in transit	1,287,847	758,325
Finished goods	4,793,981	2,687,455
	$14,811,508	$13,487,643

NEWFOUNDLAND LIQUOR CORPORATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

4. Fixed assets

	Depreciation Rate	Cost	Accumulated Depreciation	Net Book Value 1987	Net Book Value 1986
Land	-	$ 190,281	$ -	$ 190,281	$ 190,281
Buildings	5%	2,303,053	880,641	1,422,412	1,491,963
Store equipment and fixtures	20%	701,022	568,958	132,064	128,722
Motor vehicle	33 1/3%	15,427	3,860	11,567	-
Office furniture and equipment	10% & 20%	570,278	347,644	222,634	154,580
Plant and warehouse equipment	20% & 33 1/3%	1,126,557	953,553	173,004	216,846
		$4,906,618	$2,754,656	$2,151,962	$2,182,392

5. Other assets

	Cost	Accumulated Amortization	Net Book Value 1987	Net Book Value 1986
Leasehold improvements	$2,276,181	$1,966,279	$ 309,902	$ 241,587
Leased land	248,925	49,851	199,074	207,438
	$2,525,106	$2,016,130	$ 508,976	$ 449,025

The land is leased over an initial 30 year period at an annual rental of $4,800 with options to renew for an additional 140 years.

NEWFOUNDLAND LIQUOR CORPORATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

6. Obligations under capital lease

The following is a schedule of future minimum lease payments under the capital lease expiring 12 January 1991 together with the balance of the obligation under capital lease:

Year ending 31 March	
1988	$ 81,204
1989	81,204
1990	81,204
1991	64,230
Total minimum lease payments	307,842
Less: Amount representing interest	78,820
Current portion	47,465
	$181,557

7. Long-term debt

	1987	1986
A 12 1/8%, $2,000,000 debenture, issued to the National Trust Company Limited as Trustee for Prudential Insurance Company of America repayable in ten equal consecutive annual principal instalments of $200,000 commencing on 30 June 1984 and semi-annual interest payments on 30 June and 30 December, commencing 30 December 1983. The debenture is guaranteed unconditionally as to principal and interest by the Province of Newfoundland.	$1,400,000	$1,600,000

NEWFOUNDLAND LIQUOR CORPORATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

7. Long-term debt (Cont'd)

	1987	1986
An 11 7/8%, $1,000,000 debenture, initially issued to the Mutual Life Assurance Company of Canada and presently held by Lake & Co., repayable in five equal consecutive annual principal instalments of $200,000 commencing on 27 March 1985 and semi-annual interest payments on 27 March and 27 September, commencing 27 September 1984. The debenture is guaranteed unconditionally as to principal and interest by the Province of Newfoundland.	400,000	600,000
	1,800,000	2,200,000
Less: Current portion	400,000	400,000
	$1,400,000	$1,800,000

8. Related party transactions

(a) The Corporation is leasing office and warehouse space rent free from a Crown Corporation, B.L.C. Building Corporation Limited; however, all operating and maintenance costs related to the building are the responsibility of the Corporation.

(b) The Corporation is leasing retail space for its Bell Island branch rent free from the Department of Public Works and Services; however, all operating and maintenance costs related to the building are the responsibility of the Corporation.

NEWFOUNDLAND LIQUOR CORPORATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

9. Lease commitments

The Corporation has leases on file with terms ranging from 1 to 20 years covering retail outlets. Annual lease obligations during the next 5 years are as follows:

1988	$ 669,779
1989	513,295
1990	407,706
1991	306,219
1992	238,905
	$2,135,904

10. Comparative figures

During 1985, due to a labour dispute in the Newfoundland beer industry, the Corporation became totally involved in the importation, distribution and sale of beer. Beer normally sold by private enterprise was sold through Corporation outlets. This activity resulted in a significant increase in sales of spirits, wines, imported beer, cost of goods sold, net income from liquor store operations and a significant decrease in commission revenue on sale of beer. During the fiscal year 1985-86 sales increased by $67,000,000, cost of goods sold increased by $35,000,000, commission revenue on sale of beer decreased by $24,000,000 and net income increased by $8,000,000.

11. Pensions

The Public Service (Pensions) (Newfoundland Liquor Corporation) Regulations, 1974, made the Corporation and its staff subject to The Public Service (Pensions) Act with effect from 26 June 1973. Pension dues deducted from employees' salaries are matched by the Corporation and then remitted to the Province of Newfoundland Pooled Pension Fund from which pensions will be paid to employees when they retire.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

To the Chairman and Members
The Newfoundland Liquor Licensing Board
St. John's, Newfoundland

I have examined the balance sheet of The Newfoundland Liquor Licensing Board as at 31 March 1987 and the statement of revenue, expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at 31 March 1987 and the results of its operations for the year then ended in accordance with accounting principles disclosed in Note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.
Auditor General

St. John's, Newfoundland
14 May 1987

THE NEWFOUNDLAND LIQUOR LICENSING BOARD

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31 MARCH 1987

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Due to (from) Province of Newfoundland Schedule 1

THE NEWFOUNDLAND LIQUOR LICENSING BOARD

BALANCE SHEET

31 MARCH 1987

	1987	1986
ASSETS		
Cash	$ 7,361	$44,565
Accounts receivable - imprests and other	6,135	1,000
Prepaid expenses	5,392	3,360
Total assets	$18,888	$48,925
LIABILITIES AND SURPLUS		
Accrued liabilities	$29,199	$18,808
Due to (from) Province of Newfoundland - Schedule 1	(15,276)	(40)
Total liabilities	13,923	18,768
Surplus	4,965	30,157
Total liabilities and surplus	$18,888	$48,925

See accompanying notes

Signed on behalf of the Board

Chairman

Member

THE NEWFOUNDLAND LIQUOR LICENSING BOARD

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Revenue		
Operating grant - Province of Newfoundland	$905,568	$784,496
Expenditure		
Directors' fees and expenses	8,583	9,730
Dues and subscriptions	2,029	1,611
Equipment rentals, repairs and maintenance	21,865	19,799
Insurance	912	559
Legal fees	1,549	2,871
Miscellaneous	1,171	458
Office furniture and equipment	21,911	9,995
Postage, telephone and telegraph	39,948	40,311
Salaries and employee benefits	698,025	582,594
Stationery and office supplies	20,897	23,410
Travel and entertainment	112,488	94,180
Worker's compensation premiums	1,482	4,035
Total expenditure	930,760	789,553
Surplus (deficit) for the year	(25,192)	(5,057)
Surplus, beginning of year	30,157	35,214
Surplus, end of year	$ 4,965	$ 30,157

See accompanying notes

THE NEWFOUNDLAND LIQUOR LICENSING BOARD
DUE TO (FROM) PROVINCE OF NEWFOUNDLAND
FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Collection of license fees, fines and forfeitures	$1,656,891	$1,602,204
Less: Payments to Province	1,672,127	1,632,000
Amount due to (from) Province	(15,236)	(29,796)
Add: Due to (from) Province, beginning of year	(40)	29,756
Due to (from) Province, end of year	$ (15,276)	$ (40)

THE NEWFOUNDLAND LIQUOR LICENSING BOARD

NOTES TO FINANCIAL STATEMENTS

31 MARCH 1987

1. The Newfoundland Liquor Licensing Board was established under Section 5.-(1) of The Liquor Control Act, 1973 and has the power to carry into effect the provisions of this Act.

2. Accounting policies

   (a) The Board follows a policy of expensing fixed assets to operations in the year of acquisition. The total of the fixed assets acquired by the Board to 31 March 1987 is $114,315 (1986-$92,404).

   (b) Accounts for license fees, fines and forfeitures are maintained on a cash basis. License fees are assessed by the Board, based on reports provided by the licensees of their annual purchases of spirits, wine and beer. Any subsequent adjustment to license fees are recorded in the year the funds are actually received. All amounts collected are transferred to the Province of Newfoundland.

   (c) The operations of the Board are financed by grants from the Province of Newfoundland. Rental payments for office accommodations are made directly by the Province on behalf of the Board and are not recorded in the accounts of the Board.

   (d) Payments in respect of leased equipment are charged to current expenditure. The Board has lease commitments in aggregate of $24,188 extending over the next four years as follows: 1988 - $6,841; 1989 - $6,841; 1990 - $6,841; and 1991 - $3,665.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

To the Chairman and Members
Newfoundland Medical Care Commission
St. John's, Newfoundland

I have examined the balance sheet of the Newfoundland Medical Care Commission as at 31 March 1986 and the statement of revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at 31 March 1986 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 applied on a basis consistent with that of the preceding year.

C R Hart, CA

for J.F. McGrath, C.A.
Auditor General

St. John's
27 August 1986

NEWFOUNDLAND MEDICAL CARE COMMISSION

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31 MARCH 1986

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STATEMENT I

NEWFOUNDLAND MEDICAL CARE COMMISSION

BALANCE SHEET

31 MARCH 1986

	1986	1985
ASSETS		
Cash	$ 678,777	$ -
Accounts receivable		
Province of Newfoundland (Note 1 (a))	9,539,334	8,980,764
Advance to radiologists (Note 2)	351	160,614
Other - Net of allowance for doubtful accounts (1986 - $17,264, 1985 - nil)	20,769	101,137
Prepaid expense	48,796	36,516
Total assets	$10,288,027	$9,279,031
LIABILITIES		
Bank overdraft	$ -	$ 252,896
Accounts payable and accrued liabilities	104,400	86,104
Liability for presented and processed claims (Note 1 (b))	5,721,141	5,603,620
Estimated liability for unpresented and unprocessed claims (Note 1 (b))	4,462,486	3,336,111
Total liabilities	$10,288,027	$9,279,031

See accompanying notes

Signed on behalf of the Commission

Chairman

Executive Director

STATEMENT 2

NEWFOUNDLAND MEDICAL CARE COMMISSION

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
Revenue:		
Contributions - Province of Newfoundland	$75,600,063	$67,772,253
Third party recoveries	86,007	65,298
Replacement cards	138,474	144,076
Miscellaneous	69,203	35,306
	293,684	244,680
Total revenue	$75,893,747	$68,016,933
Expenditure:		
Cost of insured services -		
Physicians -		
Fee for service (opted-in)	$60,609,452	$56,811,043
Fee for service (opted-out) and out-of-province	1,369,940	1,068,722
Payments to radiologists	4,381,468	4,093,966
Dental surgery	714,210	705,366
Sessional payments	1,335,956	1,309,815
Incentive fund	158,425	156,648
Payments in lieu of fee for service	15,000	15,000
Optometry	1,852,467	1,684,280
Dental health plan (Note 3)	2,903,097	-
	73,340,015	65,844,840
Administrative expenditure (Schedule 1)	2,553,732	2,172,093
Total expenditure	$75,893,747	$68,016,933

See accompanying notes

SCHEDULE 1

NEWFOUNDLAND MEDICAL CARE COMMISSION

SCHEDULE OF ADMINISTRATIVE EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
Computer costs		
Claims processing	$ 305,889	$ 272,980
Development	12,679	20,551
Rental	152,403	122,765
	470,971	416,296
Salaries	1,502,961	1,269,342
Commission fees	17,844	28,723
Consultant fees	32,591	-
Office supplies	132,916	114,591
Microfilming	6,572	2,708
Postage and telephone	82,063	72,518
Electricity	4,948	4,847
Interest and bank charges	16,586	12,118
Bad debt expense	17,264	-
Furniture and equipment	35,393	31,118
Office rental	166,848	151,996
Furniture and equipment maintenance	12,176	11,741
Leasehold improvements	3,181	9,777
Travelling	20,678	21,615
Cleaning	6,905	5,946
Miscellaneous	23,835	18,757
Total administrative expenditure	$2,553,732	$2,172,093

See accompanying notes

NEWFOUNDLAND MEDICAL CARE COMMISSION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1986

1. Significant accounting policies

   (a) In accordance with section 29 of the Newfoundland Medical Care Insurance Act, the Province of Newfoundland is responsible for the funding of expenditures incurred by the Commission in the carrying out of its powers, functions, and duties. Accordingly, an amount receivable from the Province of $9,539,334 (1985 - $8,980,764) has been presented in these financial statements representing the balance of funds owing by the Province to the Commission at 31 March 1986.

   (b) The Commission recognizes liabilities for insured services rendered prior to 31 March 1986. These liabilities consist of the following:

      (i) Claims presented but not paid - $5,721,141 (1985 - $5,603,620);

      (ii) An estimate of $4,462,486 (1985 - $3,336,111) for unpresented and unpaid claims.

   (c) The Commission follows the practice of expensing fixed assets in the year of acquisition. The total of the fixed assets acquired and under control of the Commission at 31 March 1986 is $228,558 (1985 - $199,200).

2. Advance to radiologists

In November of 1983 an advance payment was made to radiologists by the Newfoundland Medical Care Commission to cover a monthly delay caused by integration of diagnostic radiological services with the Commission's present payment system. The rate of recovery has been determined at 10% of the total advanced amount each month over a ten month period beginning November 1984.

3. Dental health plan

Effective 1 November 1985, the Newfoundland Medical Care Commission was charged with the responsibility of administering the dental health plan, which was previously administered by the Department of Health. Consequently, the amount of $2,903,097 represents five (5) months payments.

4. Pensions

The Public Service (Pensions) (Newfoundland Medical Care Commission) Regulations, 1969, dated 24 October 1969 made the Commission and its staff subject to The Public Service (Pensions) Act. Pension dues deducted from employees' salaries, are matched by the Commission, and then remitted to the Province of Newfoundland Pooled Pension Fund, from which pensions will be paid to employees when they retire.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

To the Chairman and Members
Newfoundland Medical Care Commission
St. John's, Newfoundland

I have examined the balance sheet of the Newfoundland Medical Care Commission as at 31 March 1987 and the statement of revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at 31 March 1987 and the results of its operations for the year then ended in accordance with the accounting principles disclosed in Note 1 applied on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.
Auditor General

St. John's
29 May 1987

NEWFOUNDLAND MEDICAL CARE COMMISSION

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Schedule of Administrative Expenditure	Schedule 1

STATEMENT 1

NEWFOUNDLAND MEDICAL CARE COMMISSION

BALANCE SHEET

31 MARCH 1987

	1987	1986
ASSETS		
Cash	$ -	$ 678,777
Accounts receivable		
Province of Newfoundland (Note 1 (a))	13,537,264	9,539,334
Advance to radiologists	-	351
Other - Net of allowance for doubtful accounts (1987 - nil 1986 - $17,264)	22,730	20,769
Prepaid expense	55,775	48,796
Total assets	$13,615,769	$10,288,027
LIABILITIES		
Bank overdraft	$ 303,833	$ -
Accounts payable and accrued liabilities	82,903	104,400
Liability for presented and processed claims (Note 1 (b))	7,324,801	5,721,141
Estimated liability for unpresented and unprocessed claims (Note 1 (b))	5,904,232	4,462,486
Total liabilities	$13,615,769	$10,288,027

See accompanying notes

Signed on behalf of the Commission

Chairman

Executive Director

STATEMENT 2

NEWFOUNDLAND MEDICAL CARE COMMISSION

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Revenue:		
Contributions - Province of Newfoundland	$86,147,372	$75,600,063
Third party recoveries	56,696	86,007
Replacement cards	141,676	138,474
Investment income (Note 5)	251,641	69,017
Miscellaneous	1,745	186
	451,758	293,684
Total revenue	$86,599,130	$75,893,747
Expenditure:		
Cost of insured services -		
Physicians -		
Fee for service (opted-in)	$66,244,576	$60,609,452
Fee for service (opted-out) and out-of-province	1,665,672	1,369,940
Payments to radiologists	4,856,564	4,381,468
Dental surgery	811,686	714,210
Sessional payments	1,739,303	1,335,956
Incentive fund	164,741	158,425
Payments in lieu of fee for service	15,000	15,000
Optometry	1,924,950	1,852,467
Dental health plan (Note 2)	6,182,050	2,903,097
C.M.P.A. subsidy (Note 3)	66,160	-
	83,670,702	73,340,015
Administrative expenditure (Schedule 1)	2,928,428	2,553,732
Total expenditure	$86,599,130	$75,893,747

See accompanying notes

SCHEDULE 1

NEWFOUNDLAND MEDICAL CARE COMMISSION

SCHEDULE OF ADMINISTRATIVE EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
Computer costs		
Claims processing	$ 356,886	$ 305,889
Development	3,503	12,679
Rental	172,397	152,403
	532,786	470,971
Salaries	1,655,624	1,502,961
Commission fees	29,851	17,844
Consultant fees	138,889	32,591
Office supplies	115,284	132,916
Microfilming	8,105	6,572
Postage and telephone	96,972	82,063
Electricity	7,690	4,948
Interest and bank charges	8,965	16,586
Bad debt expense	-	17,264
Furniture and equipment	99,796	35,393
Office rental	168,864	166,848
Furniture and equipment maintenance	12,196	12,176
Leasehold improvements	1,985	3,181
Travelling	30,830	20,678
Cleaning	7,272	6,905
Miscellaneous	13,319	23,835
Total administrative expenditure	$2,928,428	$2,553,732

See accompanying notes

NEWFOUNDLAND MEDICAL CARE COMMISSION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

1. Significant accounting policies

   (a) In accordance with section 29 of the Newfoundland Medical Care Insurance Act, the Province of Newfoundland is responsible for the funding of expenditures incurred by the Commission in the carrying out of its powers, functions, and duties. Accordingly, an amount receivable from the Province of $13,537,264 (1986 - $9,539,334) has been presented in these financial statements representing the balance of funds owing by the Province to the Commission at 31 March 1987.

   (b) The Commission recognizes liabilities for insured services rendered prior to 31 March 1987. These liabilities consist of the following:

      (i) Claims presented but not paid - $7,324,801 (1986 - $5,721,141);

      (ii) An estimate of $5,904,232 (1986 - $4,462,486) for unpresented and unpaid claims.

   (c) The Commission follows the practice of expensing fixed assets in the year of acquisition. The total of the fixed assets acquired and under control of the Commission at 31 March 1987 is $328,354 (1986 - $228,558).

2. Dental health plan

   Effective 1 November 1985, the Newfoundland Medical Care Commission was charged with the responsibility of administering the dental health plan, which was previously administered by the Department of Health. Consequently, the 1986 comparative figure of $2,903,097 represents only five (5) months payments.

3. Effective 1 January 1987 under an agreement dated 1 November 1986 with the Newfoundland Medical Association, the Commission is obligated to subsidize physicians for certain malpractice insurance premium payments made to the Canadian Medical Protective Association (C.M.P.A.). The amount accrued is an estimate of the payments the Commission expects to make on the basis of applications for the subsidy for the period 1 January 1987 to 31 March 1987.

NEWFOUNDLAND MEDICAL CARE COMMISSION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1987

4. Pensions

The Public Service (Pensions) (Newfoundland Medical Care Commission) Regulations, 1969, dated 24 October 1969 made the Commission and its staff subject to The Public Service (Pensions) Act. Pension dues deducted from employees' salaries, are matched by the Commission, and then remitted to the Province of Newfoundland Pooled Pension Fund, from which pensions will be paid to employees when they retire.

5. Certain of the comparative figures in these financial statements have been restated to conform with the current year's presentation.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

To the Trustee
Province of Newfoundland
Pooled Pension Fund

I have examined the balance sheet of the Province of Newfoundland Pooled Pension Fund as at 31 December 1986 and the statement of fund continuity for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 December 1986 and the changes in fund balance for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.
Auditor General

St. John's
8 June 1987

STATEMENT 1

PROVINCE OF NEWFOUNDLAND POOLED PENSION FUND
BALANCE SHEET
31 DECEMBER 1986

	1986 ($000's)	1985 ($000's)
ASSETS		
Investments - at cost (market value 1986 - $328,158,035; 1985 - $273,848,852; Schedule 1)	$294,926	$248,563
Current assets		
Cash	7,125	5,105
Contributions receivable	4,455	3,929
Accrued interest receivable	1,842	2,121
Due from Province	250	332
Total current assets	13,672	11,487
Total assets	$308,598	$260,050
LIABILITIES AND FUND BALANCE		
Current liabilities		
Accounts payable and accrued liabilities	$ 167	$ 143
Refunds payable	269	348
Total current liabilities	436	491
Fund balance		
Public Service pension plan	243,151	205,582
Teachers' pension plan	65,011	53,977
Uniformed Services' pension plan	-	-
Members of the House of Assembly pension plan	-	-
Total fund balance	308,162	259,559
Total liabilities and fund balance	$308,598	$260,050

See accompanying notes

Signed on behalf of the Pension Investment Committee:

Trustee

J.R. Bennett
Director of Pension
Administration

STATEMENT 2

PROVINCE OF NEWFOUNDLAND POOLED PENSION FUND

STATEMENT OF FUND CONTINUITY

FOR THE YEAR ENDED 31 DECEMBER 1986

	Public Service Pension Plan ($000's)	Teachers' Pension Plan ($000's)	Uniformed Services' Pension Plan ($000's)	Members of the House of Assembly Pension Plan ($000's)	1986 Total ($000's)	1985 Total ($000's)
Revenue						
Contributions	$ 49,795	$ 21,324	$2,233	$465	$ 72,817	$ 71,000
Deficiency guarantee from Province of Newfoundland (Note 6)	-	-	1,188	118	1,306	1,476
Investment income (Note 2)	20,804	5,563	-	-	26,367	34,471
	69,599	26,887	3,421	583	100,490	106,947
Expenses						
Pensions	24,946	14,201	3,301	568	43,016	37,294
Refund of contributions with interest	5,043	962	20	1	6,026	6,215
Plan administrative costs (Note 3)	1,087	116	56	10	1,469	1,355
Fund administrative costs (Note 4)	954	374	44	4	1,376	1,153
	32,030	15,853	3,421	583	51,887	46,007
Increase for the year	37,569	11,034	-	-	48,603	60,940
Fund balance, beginning of year	205,582	53,977	-	-	259,559	198,619
Fund balance, end of year	$243,151	$ 65,011	$ -	$ -	$308,162	$259,559

See accompanying notes

SCHEDULE 1

PROVINCE OF NEWFOUNDLAND POOLED PENSION FUND

SCHEDULE OF INVESTMENTS

31 DECEMBER 1986

Market Value ($000's)	%	Name	Cost ($000's)
		Canadian Common Stocks - By Industry Sector	
$ 12,622		Integrated mines	$13,280
2,291		Metal mines	2,156
6,353		Golds	6,062
4,696		Integrated oils	4,526
4,623		Oil and gas products	5,788
18,866		Paper and forest products	15,221
2,262		Food processing	2,267
5,335		Tobacco	4,455
5,429		Distilleries	4,785
2,865		Breweries	2,969
1,602		Household goods	1,617
1,300		Autos and parts	1,146
1,869		Steels	2,526
1,353		Metal fabricators	1,732
153		Machinery	739
546		Transportation equipment	46
6,835		Electrical and electronic	5,785
488		Cement and concrete products	218
1,390		Chemicals	707
2,955		Glass and glass products	3,156
4,510		Business forms	3,573
2,218		Property managers	1,281
6,363		Transportation	5,561
1,920		Oil pipelines	1,830
575		Electrical utilities	373
765		Telephone utilities	619
1,085		Broadcasting	945
840		Cablevision	1,100
11,385		Publishing and printing	9,518
1,355		Wholesale distribution	1,027
5,268		Food stores	4,966
1,656		Department stores	1,883
3,010		Clothing stores	2,921
1,518		Specialty stores	1,231
258		Lodging and food service	159
15,899		Banks	13,374
1,382		Trust savings and loan	1,582
324		Investment companies	297
2,490		Finance and leasing	2,566
7,187		Management companies	5,854
4,850		Other Canadian equities	4,738
158,691	48		144,579

SCHEDULE 1 (Cont'd)

PROVINCE OF NEWFOUNDLAND POOLED PENSION FUND

SCHEDULE OF INVESTMENTS

31 DECEMBER 1986

Market Value ($000's)	%	Name	Cost ($000's)
		Property Investments	
11,048		Classified real estate trust	10,609
1,695		Doan office building	2,027
6,119		Debt	6,119
18,862	06		18,755
		Fixed Income Securities	
37,713		Government and government guaranteed bonds	33,179
17,392		Corporate bonds and debentures	16,559
2,477		Debt maturing within 12 months	2,436
11,781		Classified energy trust	14,609
513		Canadian convertible preferred	475
69,876	21		67,258
		Mortgages	
13,305	04	Pooled mortgage funds	12,891
		Foreign Investments	
5,542		Consumer	4,179
659		Energy	421
2,741		Technology	1,818
2,468		Basic industries	1,779
962		Financial services/housing	786
1,165		Services	959
4,997		Other United States	4,834
23,744		Pooled equity funds	11,602
772		Convertible bonds	697
232		Convertible preferred	226
43,282	13		27,301
		Short Term Investments	
24,142	08	Short term investments	24,142
$328,158	100	Total Investments	$294,926

PROVINCE OF NEWFOUNDLAND POOLED PENSION FUND

NOTES TO FINANCIAL STATEMENTS

31 DECEMBER 1986

1. Accounting policies

(a) Investments

Investments are recorded at cost. Foreign investments are recorded at the foreign exchange rate at the time of the transactions and not at balance sheet date.

(b) Investment income

(i) Any gains or losses realized upon the sale of investments are recognized as investment income in the period in which the sale occurred. These gains or losses include realized foreign exchange gains or losses which are not separately disclosed.

(ii) Investment income is allocated to the several pension plans under the Pooled Pension Fund based on the respective equity positions of each plan after giving effect to a time weighting of receipts and disbursements. The proportionate share of investment income is then attributed to each plan.

(c) Income tax

The Fund is a Crown entity and as such is not subject to income tax.

2. Investment income

Investment income is allocated to the various pension plans as outlined in Note 1(b). For the year ended 31 December 1986 investment income was comprised of:

	1986	1985
Dividends - Canadian common stocks	$ 4,384,765	$ 4,011,516
Dividends - Foreign common stocks	736,853	767,023
Dividends - Canadian convertible preferred stock	28,813	16,008
Real Estate interest	913,398	730,216
Canadian convertible bonds interest	4,055	9,631
Fixed income bonds interest	5,025,375	6,423,282
Mortgage interest	1,437,777	1,914,358
Pooled energy funds income	793,803	1,396,124
Interest on short term investments	2,438,378	3,408,679
Gain on sale of investments	10,558,217	15,719,300
Bank of Montreal interest	69,466	57,114
Foreign exchange adjustment	(45,313)	18,254
Foreign convertible bonds interest	21,517	-
	$26,367,104	$34,471,505

PROVINCE OF NEWFOUNDLAND POOLED PENSION FUND

NOTES TO FINANCIAL STATEMENTS

31 DECEMBER 1986

3. Plan administrative costs

Plan administrative costs for the Public Service, Uniformed Services' and Members of the House of Assembly pension plans are allocated based upon the number of members participating in the various pension plans. Plan administrative costs are comprised as follows:

	1986	1985
Salaries and benefits	$ 417,079	$ 315,366
Computer charges	567,551	616,882
Postage	1,693	1,143
Printing	5,210	1,376
Rent	40,757	38,671
Supplies	4,301	1,640
Telephone	6,905	6,625
Travel	3,652	4,881
Professional services	98,841	104,885
Office furniture	4,131	2,569
Purchased services	3,191	5,084
	$1,153,311	$1,099,122

Allocated as follows:

	1986	1985
Public Service pension plan	$1,087,070	$1,022,619
Uniformed Services' pension plan	55,992	69,868
Members of the House of Assembly pension plan	10,249	6,635
	$1,153,311	$1,099,122

Teachers' Pension plan administrative costs are direct costs of the Department of Education Teachers' Pension Division and are comprised as follows:

	1986	1985
Salaries and benefits	$ 279,417	$ 201,613
Computer charges	-	1,809
Rent	11,395	13,224
Telephone	3,696	5,985
Travel	3,891	5,774
Professional services	15,390	16,850
Office furniture	2,138	3,503
Other expenses	-	6,907
	$ 315,927	$ 255,665

PROVINCE OF NEWFOUNDLAND POOLED PENSION FUND

NOTES TO FINANCIAL STATEMENTS

31 DECEMBER 1986

4. Fund administrative costs

Fund administrative costs are allocated to the various pension plans based upon the number of members participating in the various pension plans. Fund administrative costs are comprised as follows:

	1986	1985
Salaries and benefits	$ 325,183	$ 288,650
Computer charges	144,033	135,789
Postage	43,044	39,497
Printing	5,210	1,376
Rent	40,756	38,671
Supplies	1,320	982
Telephone	6,905	6,625
Travel	3,695	4,882
Office furniture	26,179	368
Purchased services	4,043	9,091
Custodial and management fee	252,334	315,685
Fund performance measurement and management fees	503,902	222,779
Investment consultant services	888	46,657
Bank charges	18,503	24,775
Other	266	17,072
	$1,376,261	$1,152,899

Allocated as follows:

	1986	1985
Public Service pension plan	$ 953,749	$ 787,430
Teachers' pension plan	374,343	325,117
Uniformed Services' pension plan	44,040	36,893
Members of the House of Assembly pension plan	4,129	3,459
	$1,376,261	$1,152,899

5. Unfunded liabilities

These statements show only the position of the assets under the control of the Trustee of the Province of Newfoundland Pooled Pension Fund, and do not purport to show the adequacy of the Fund to meet the obligation of the several plans, the assets of which are in the Fund.

PROVINCE OF NEWFOUNDLAND POOLED PENSION FUND

NOTES TO FINANCIAL STATEMENTS

31 DECEMBER 1986

5. Unfunded liabilities (Cont'd)

In actuarial reports dated June 1986, the unfunded liabilities of the various plans as at 30 June 1984 were as follows:

Public Service pension plan	$ 509,700,000
Teachers' pension plan	674,500,000
Uniformed Services' pension plan	85,800,000
Members of the House of Assembly pension plan	11,800,000
	$1,281,800,000

6. Deficiency guarantee

Section 9 of The Pensions Funding Act 1981 provides that the Province shall pay into the Fund amounts required to cover any actual plan deficiencies which may occur. A plan deficiency occurs when pension payments and refunds of contributions exceed that plan's fund balance.

7. Related party transactions

The following investments were held by the Fund at 31 December 1986:

Description	Face Value	Cost
Province of Newfoundland Debentures	$ 625,000	$ 671,938
Newfoundland DC7 Coupons	675,000	419,114
Newfoundland T - Bills	1,000,000	980,840
		$2,071,892

PROVINCE OF NEWFOUNDLAND POOLED PENSION FUND

NOTES TO FINANCIAL STATEMENTS

31 DECEMBER 1986

8. Portfolio management

In an agreement dated 10 April 1985 between the Minister of Finance as Trustee of the Province of Newfoundland Pooled Pension Fund and the Royal Trust Corporation of Canada, the Corporation, as agent for the Trustee, performs custodial and administrative services for the Fund.

In May 1985 investment management of the fund was restructured to include six managers. These pension investment fund counsellors which now comprise the management group include:

Gryphon Investment Counsel Inc.
Jarislowsky, Fraser
M.K. Wong & Associates
Reed, Monahan, Nicholishen
Connor, Clark & Lunn
Royal Trust Corporation of Canada

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

To the Chairman and Members
of the Public Accountants'
Licensing Board
St. John's, Newfoundland

I have examined the statement of receipts and disbursements of the Public Accountants' Licensing Board for the year ended 31 December 1984. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the receipts and disbursements of the Board for the year ended 31 December 1984 prepared on a cash basis of accounting consistent with that of the preceding year.

J.F. McGrath, C.A

J.F. McGrath, C.A.
Auditor General

St. John's, Newfoundland
8 March 1985

PUBLIC ACCOUNTANTS' LICENSING BOARD

STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDED 31 DECEMBER 1984

	1984	1983
RECEIPTS		
Licences	$2,403	$2,370
Interest on certificate of deposit	234	219
Total receipts	2,637	2,589
DISBURSEMENTS		
Salary	-	650
Office supplies and expenses	1,692	1,435
Meeting	-	77
Telephone	580	581
Bank charges	31	11
Total disbursements	2,303	2,754
Excess of receipts over disbursements	334	(165)
Bank balances, 1 January		
Current account	295	460
Certificate of deposit	2,931	2,931
	3,226	3,391
Bank balances, 31 December		
Current account	629	295
Certificate of deposit	2,931	2,931
	$3,560	$3,226

Signed on behalf of the Public Accountants' Licensing Board

Chairman

Member

AUDITORS' REPORT

To the Members of the
Board of Commissioners of Public Utilities

We have examined the balance sheet of the Board of Commissioners of Public Utilities as at December 31, 1986 and the statements of revenue, expenditures and surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the Board as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles set out in the notes to the financial statements applied on a basis consistent with that of the preceding year.

Doane Raymond
Chartered Accountants

St. John's, Newfoundland
July 3, 1987

BOARD OF COMMISSIONERS OF PUBLIC UTILITIES

BALANCE SHEET

DECEMBER 31, 1986

ASSETS

	1986	1985
Current		
Cash and term deposits	$ 642,560	$ 398,966
Receivables		
Assessments and fees	23,481	24,011
Hearing costs	9,607	191,600
Accrued interest	4,380	3,972
Prepaid expenses	15,687	15,977
	695,715	634,526
Investments (Note 2)	45,125	45,125
	$ 740,840	$ 679,651

LIABILITIES

	1986	1985
Current		
Payables and accruals	$ 123,917	$ 117,878
Motor carriers' deposits	9,393	15,338
Hearing cost deposits	4,551	4,516
	137,861	137,732

SURPLUS

	1986	1985
Surplus	602,979	541,919
	$ 740,840	$ 679,651

Commitments (Note 3)

ON BEHALF OF THE BOARD

_______________ Chairman

_______________ Vice-Chairman

BOARD OF COMMISSIONERS OF PUBLIC UTILITIES

STATEMENT OF REVENUE, EXPENDITURES AND SURPLUS

YEAR ENDED DECEMBER 31, 1986

	1986	1985
Revenue		
Assessments	$ 724,397	$ 631,810
Certificates - motor carriers	562,755	537,456
Fixed costs recovery		67,101
Investment income	63,969	57,581
Applications and amendments	23,967	28,261
Hearings	18,500	20,000
Fines	18,420	12,565
Miscellaneous	14,258	20,905
	$1,426,266	1,375,679
Expenditures		
Insurance	6,122	6,008
Licence plates	7,669	7,102
Miscellaneous	6,696	4,910
Office supplies and printing	55,640	63,240
Pension costs	56,730	53,183
Postage	11,754	10,890
Professional services	114,867	104,268
Rent	104,408	100,178
Salaries and benefits	852,844	772,927
Telephone and telegraph	26,229	27,775
Travelling	73,922	48,165
Vehicle operating	18,829	17,648
Vehicles purchased, net	29,496	7,233
	1,365,206	1,223,527
Excess of revenue over expenditures	61,060	152,152
Surplus, beginning of year	541,919	389,767
Surplus, end of year	$ 602,979	$ 541,919

BOARD OF COMMISSIONERS OF PUBLIC UTILITIES

STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED DECEMBER 31, 1986

	1986	1985
Cash provided from (used for)		
Operations		
Excess of revenue over expenditures	$ 61,060	$ 152,152
Changes in		
Receivables	182,115	(144,473)
Prepaid expenses	290	2,889
Payables and accruals	6,039	12,947
Motor carrier's deposits	(5,945)	2,225
Hearing cost deposits	35	560
	243,594	26,300
Net cash provided	243,594	26,300
Cash and term deposits, beginning of year	398,966	372,666
Cash and term deposits, end of year	$ 642,560	$ 398,966

BOARD OF COMMISSIONERS OF PUBLIC UTILITIES

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1986

1. Accounting policies

   a) Operating revenue and expenditures

      Operating revenue and expenditures are accounted for on the accrual basis.

   b) Capital expenditures

      The Board follows a policy of writing off all capital expenditures to expense in the year of acquisition.

      The estimated cost of equipment being utilized by the Board as at December 31, 1986 is:

Equipment and furnishings	$ 98,610
Motor vehicles	56,387
	$ 154,977

2. Investments, at cost

	Market Value	Cost
Royal Bank Mortgage Corporation 8 1/2% mortgage certificates, maturing June 8, 1987	$ 10,000	$ 10,000
Province of Newfoundland and Labrador 6 3/4% sinking fund debentures, maturing January 15, 1992	8,995	9,875
10% sinking fund debentures, maturing February 17, 1996	25,675	25,250
	$ 44,670	$ 45,125

BOARD OF COMMISSIONERS OF PUBLIC UTILITIES

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1986

3. Commitments

a) Rentals

The Board has annual commitments for rental of office space and equipment of approximately $123,647 for the year ending December 31, 1987 and varying amounts for the following two years.

b) Pensions

There are at present annual pension commitments on behalf of a former commissioner and a former employee of the Board who were ineligible for pensions under the Public Service (Pensions) Act, 1968. The amount to be paid in 1987, which includes an annual escalation provision, is estimated to be $21,000.

In addition to the pensions now payable there is a commitment to pay from Board funds future pensions for two commissioners who are ineligible under the Public Service (Pensions) Act, 1968. The estimated annual cost to provide lifetime pensions for future retirees who presently qualify is estimated to be approximately $62,000.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

The Registrar of the Supreme Court
of Newfoundland
St. John's, Newfoundland

In accordance with the provisions of Section 37(3) of the Judicature Act, Chapter 187 of the Revised Statutes of Newfoundland 1970, I have examined the balance sheet of the Registrar of the Supreme Court of Newfoundland as at 31 March 1986 and the statements of receipts and disbursements of trust accounts and supreme court funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained in the following paragraph.

Because of the nature of the operation the Registrar was unable to implement adequate formal procedures for ensuring that all assets for which he is responsible are recorded, and thus I was unable to satisfy myself as to the completeness of recorded assets. Accordingly, I was not able to determine whether any adjustments might be required to assets, trust equity, capital account receipts and excess of receipts over disbursements.

In my opinion, except for the effect of adjustments, if any, which I might have determined to be necessary had I been able to satisfy myself with respect to the completeness of recorded assets, these financial statements present fairly the financial position of the Registrar of the Supreme Court of Newfoundland as at 31 March 1986 and the receipts and disbursements for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.
Auditor General

St. John's
11 August 1986

STATEMENT 1

REGISTRAR OF THE SUPREME COURT OF NEWFOUNDLAND

BALANCE SHEET

31 MARCH 1986

	1986	1985
ASSETS		
Cash		
Deposits	$ 100	$ 5,445
Trust Accounts, Statement 2	1,241,129	966,835
Supreme Court Funds, Statement 3	1,018,287	1,180,799
	2,259,516	2,153,079
Bonds, at face or market value	9,151,518	8,164,862
Securities, at book or market value, cost not determinable	225,944	109,926
Real estate, at nominal or the estimated value at the date of death or at the time of appointment of the Registrar	1,189,112	1,297,766
Other assets, at nominal or estimated market value, cost not determinable	86,632	140,928
Total assets	$12,912,722	$11,866,561
LIABILITIES AND TRUST EQUITY		
LIABILITIES		
Supreme Court Funds, balance held pending settlement of various cases	$ 1,018,287	$ 1,180,799
Deposit held pending sale of assets	100	5,445
	1,018,387	1,186,244
TRUST EQUITY		
Deceased Persons	4,489,128	4,168,760
Mentally Incompetent Persons	1,817,735	1,453,448
Minors	5,587,472	5,058,109
Total trust equity (Note 2 and 4)	11,894,335	10,680,317
Total liabilities and trust equity	$12,912,722	$11,866,561

See accompanying notes

Edward A. Keary

Registrar

STATEMENT 2

REGISTRAR OF THE SUPREME COURT OF NEWFOUNDLAND
TRUST ACCOUNTS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED 31 MARCH 1986

RECEIPTS	1986	1985
Capital account		
Sale of bonds	$1,059,105	$2,464,850
Proceeds from insurance/court settlements	406,699	928,727
Sale of real estate	359,136	383,920
Proceeds from estates	326,222	112,584
Balance in bank accounts	304,973	98,998
Sale of other assets	36,522	9,410
Pensions	7,713	8,128
Funds received for administration expenses	5,311	-
Sale of securities	3,913	-
Accrued income	2	2,677
Other	4,533	4,587
Deposits - sale of assets	3,676	5,345
	2,517,805	4,019,226
Current account		
Board and lodging (Note 5)	1,485,784	14,731
Bond interest	996,310	883,801
Pensions and salaries	400,640	308,770
Government assistance	112,057	82,479
Bank interest	87,104	86,027
Dividends	38,982	4,853
Proceeds from estates	14,818	-
Income tax refunds	1,088	677
Royalties	2,936	3,660
Rent	2,551	7,652
Other	3,951	5,349
	3,146,221	1,397,999
Total receipts	5,664,026	5,417,225

DISBURSEMENTS	1986	1985
Capital account		
Purchase of bonds	2,058,250	3,214,000
Estate(s) distribution	781,431	1,094,099
Medical expenses	99,108	91,444
Legal fees	84,817	105,010
Registrar's commissions	40,526	40,981
Settlement of legal claims	31,000	-
Court order payments	30,488	9,535
Funeral expenses	23,753	35,836
Board and lodging	23,604	-
Real estate appraisal fees	1,815	805
Administration expenses	3,707	6,625
Utility expenses	10,681	5,371
Maintenance	5,521	-
Insurance and repairs	3,473	2,670
Statutory notices	3,128	3,753
Income taxes	2,807	476
Tutorial expenses	1,755	-
Advertising expenses	1,639	1,346
Unclaimed estate	509	-
Survey fees	-	900
Other	3,889	7,830
Settlement of mortgages	28,362	-
Deposits refunded	8,376	-
	3,248,639	4,620,687
Current account		
Board and lodging (Note 5)	1,671,056	217,874
Maintenance	210,799	188,960
Estate distribution	171,820	218,845
Registrar's commissions	45,404	36,924
Income taxes	25,392	36,651
Utility expenses	5,876	1,221
Medical expenses	4,798	4,645
Property taxes	2,722	453
Insurance and repairs	1,341	1,103
Legal fees	-	349
Unclaimed estate	-	44
Other	7,230	15,217
	2,146,438	722,286
Total disbursements	5,395,077	5,342,973
Excess of receipts over disbursements	268,949	74,252
Cash balance, beginning of year	972,280	898,028
Cash balance, end of year	$1,241,229	$ 972,280
Deposits	$ 100	$ 5,445
Trust Accounts	1,241,129	966,835
	$1,241,229	$ 972,280

See accompanying notes

Registrar

STATEMENT 3

REGISTRAR OF THE SUPREME COURT OF NEWFOUNDLAND

SUPREME COURT FUNDS

STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
RECEIPTS		
Amount received from court cases	$ 746,561	$ 836,472
Bank interest	82,168	75,679
Total receipts	828,729	912,151
DISBURSEMENTS		
Principal	949,819	470,630
Interest	41,422	16,736
Total disbursements	991,241	487,366
Excess of disbursements over receipts	162,512	(424,785)
Cash balance, beginning of year	1,180,799	756,014
Cash balance, end of year	$1,018,287	$1,180,799

See accompanying notes

Edward A. Leary

Registrar

REGISTRAR OF THE SUPREME COURT OF NEWFOUNDLAND

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 1986

1. Accounting policies

a. General

The Registrar of the Supreme Court of Newfoundland administers estates of deceased persons when appointed personal representative by the court and administers estates of minors and mentally incompetent persons when appointed guardian by the court or by virtue of Section 20 of the Mentally Incompetent Persons' Estates Act. The Registrar also has custody of funds paid into the Supreme Court in pending actions as well as funds paid into court or to the Registrar under various statutes and these funds are accounted for herein under the heading "Supreme Court Funds".

Individual records are maintained for each estate which indicate the value of assets held by the Registrar except where such value is not readily determinable and, in these cases, a list of the assets is provided. Generally, assets are held for each estate on an individual basis. However, for purposes of financial statement presentation like assets have been grouped.

b. Valuation of assets

(i) Bonds are held on behalf of each individual estate and are recorded at face or market value at year end. This category generally includes such securities as Canada Savings Bonds and Bank and Trust Company Guaranteed Investment Certificates purchased at current value to provide interest income.

(ii) Securities include certain stocks owned by the estates at the dates of appointment of the Registrar. The value of such securities at those dates was not determined and no reasonable estimate can readily be made of such value. Therefore, the values provided are estimates of book or market value of such securities.

(iii) Real Estate held by the Registrar is recorded at nominal value or the estimated value at the date of death in the case of estates of deceased persons and at the date of appointment in the case of estates of minors and mentally incompetent persons. Such valuations have been determined over many years. In view of the cost necessary to provide current appraisals of Real Estate, estimates have not been made of the market value of these assets at year end.

REGISTRAR OF THE SUPREME COURT OF NEWFOUNDLAND

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 1986

1. Accounting policies

b. Valuation of assets (Cont'd)

(iv) Other assets include numerous assets held by the estates at the dates of appointment of the Registrar. Current market values have not been obtained for all these assets.

c. Recognition of income and expenses

The records of the Registrar are maintained on a cash basis and no provision is made for the accrual of revenue or expenditure at the beginning or end of the period.

The office of the Registrar of the Supreme Court of Newfoundland, for administrative purposes, operates as a division of the Department of Justice. Therefore, expenses related to salaries, accommodations, and administration are absorbed by the Department of Justice and no provision has been made in these financial statements for the costs of such items.

2. Trust accounts

The Registrar of the Supreme Court of Newfoundland, in certain cases, is appointed by the court as personal representative of the estates of deceased persons or as guardian of estates of minors or mentally incompetent persons. The trust accounts of the Registrar include money and other assets held on behalf of such estates.

A detailed breakdown of the assets held by the Registrar of the Supreme Court of Newfoundland as personal representative of the estates of the deceased persons or guardian of the estates of minors or mentally incompetent persons as at 31 March 1986 is as follows:

REGISTRAR OF THE SUPREME COURT OF NEWFOUNDLAND

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 1986

2. Trust accounts (Cont'd)

	Total	Deceased Persons	Mentally Incompetent Persons	Minors
Bank balance	$ 1,241,129	$ 462,873	$ 527,760	$ 250,496
Bonds - at face or market value	9,151,518	2,707,300	1,180,200	5,264,018
Securities - at book or market value	225,944	225,944	-	-
Real Estate - at nominal or the estimated value at date of death or date of appointment	1,189,112	1,011,408	106,750	70,954
Other assets- at nominal or estimated market value	86,632	81,603	3,025	2,004
Total assets held	$11,894,335	$4,489,128	$1,817,735	$5,587,472

3. Supreme Court Funds

Supreme Court Funds consist mainly of money received by the Registrar of the Supreme Court of Newfoundland under, inter alia, the following Acts and Rules and Regulations thereunder:

(a) The Judicature Act
(b) The Expropriation Act
(c) The Highway Traffic Act - Unsatisfied Judgement Fund
(d) The Insurance Act
(e) The Real Estate Trading Act
(f) The Direct Sellers Act
(g) The Municipalities Act
(h) The Public Utilities (Acquisition of Lands) Act
(i) The Leaseholds in St. John's Act

REGISTRAR OF THE SUPREME COURT OF NEWFOUNDLAND

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 1986

4. Trust equity

Trust equity includes accumulated interest income totalling $34,062 representing the excess of bond interest received over that credited to accounts comprising the consolidated trust funds (figure for 1985 is $20,674). Section 37(D)(1) of the Judicature Act provides for the paying of these funds into a special reserve fund to be used for the purposes set out in Section 37(D)(2) of the Judicature Act.

5. Board and lodging

Prior to June 1985, the Registrar received amounts for board and lodging and made disbursements on account of mentally incompetent persons under his guardianship living in boarding homes. Payments for those patients residing in the Waterford Hospital were made directly to the hospital by government. Commencing June 1985 the system was changed, which resulted in all board and lodging payments from government being received by the Registrar who then pays the hospital and boarding homes. The effect of this change is to report both higher receipts and disbursements for board and lodging when compared with that reported for the previous year.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

The Executive
The School Insurance Committee
St. John's, Newfoundland

I have examined the balance sheet of the School Insurance Committee as at 31 March 1986 and the statement of revenue, expenditure and equity for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the School Insurance Committee as at 31 March 1986 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Nick. Murphy, CA
J.F. McGrath, C.A.
for Auditor General

St. John's, Newfoundland
22 August 1986

STATEMENT 1

THE SCHOOL INSURANCE COMMITTEE

BALANCE SHEET

AS AT 31 MARCH 1986

	1986	1985
ASSETS		
Current assets		
Cash	$ 3,635	$ 1,952
Term deposits	30,000	30,000
Accounts receivable	239,745	359,419
Accrued interest receivable	658	477
Total current assets	274,038	391,848
Fixed assets - at cost (Note 2)		
Office equipment	5,002	2,304
Less: Amount charged to expenditure in year of acquisition	5,002	2,304
	-	-
Total assets	$274,038	$391,848
LIABILITIES AND EQUITY		
Current liabilities		
Accounts payable	$239,745	$359,419
Total current liabilities	239,745	359,419
Equity - Statement 2	34,293	32,429
Total liabilities and equity	$274,038	$391,848

See accompanying notes

Signed on behalf of the School Insurance Committee

Chairman

Treasurer

STATEMENT 2

THE SCHOOL INSURANCE COMMITTEE

STATEMENT OF REVENUE, EXPENDITURE AND EQUITY

FOR THE YEAR ENDED 31 MARCH 1986

	1986	1985
REVENUE		
Province of Newfoundland		
Insurance premium	$1,399,648	$1,301,085
Deductible	375,811	567,563
	1,775,459	1,868,648
Administrative subsidy	23,152	22,050
Interest	4,376	3,622
Miscellaneous	50	-
Total revenue	1,803,037	1,894,320
EXPENDITURE		
Insurance premiums	1,399,648	1,301,085
Deductible claims (Note 3)	375,811	567,563
Administration expenses	16,551	16,368
Office expense	2,322	1,716
Professional fees	486	720
Travel and meetings	2,656	1,428
Miscellaneous	324	234
Purchase of fixed assets	3,375	-
Total expenditure	1,801,173	1,889,114
Surplus for the year	1,864	5,206
Equity beginning of year	32,429	27,223
Equity end of the year	$ 34,293	$ 32,429

See accompanying notes

THE SCHOOL INSURANCE COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 1986

1. The School Insurance Committee was constituted to act as the coordinating and administrative body among the School Boards, the Insurance Company and the Provincial Government, for the School Insurance Plan in Newfoundland.

2. Accounting policies

   (i) The Committee follows the accrual basis of accounting;

   (ii) Fixed assets are charged to expenditure in the year of acquisition; and

   (iii) Accounts receivable and accounts payable reflect only those amounts receivable and payable in respect of the Provincial Government's annual deductible amount of $2,000,000.

3. Some of the amounts reflected in these figures are estimated amounts that were calculated in conjunction with the insurance adjuster.

4. If claims against the insurance company were recorded, accounts receivable and accounts payable would increase by $1,110,974.

5. On 24 July 1985 a Winding-Up Order was granted in the Supreme Court of Ontario against Northumberland General Insurance Company. This insurance company was a co-insurer of the property and equipment of the Newfoundland School Boards. The administration of insurance for the School Boards is handled by the School Insurance Committee. On 27 August 1985, the School Insurance Committee filed two claims totalling $1,083,300 with the Agent for the Provisional Liquidator of the Northumberland General Insurance Company on behalf of the Newfoundland School Boards. Another claim of $27,674 for insurance premium was also filed. As of the date of the Report on these financial statements the amount expected to be received in relation to these claims was not determinable. The amount of $1,083,300 has been reflected in the amount stated in Note 4 to the financial statements. The School Insurance Committee itself, will not lose funds relative to this insurance company's failure.

DEPARTMENT OF THE AUDITOR GENERAL
ST. JOHN'S, NEWFOUNDLAND

AUDITOR'S REPORT

The Executive
The School Insurance Committee
St. John's, Newfoundland

I have examined the balance sheet of the School Insurance Committee as at 31 March 1987 and the statement of revenue, expenditure and equity for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the School Insurance Committee as at 31 March 1987 and the results of its operations for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

J.F. McGrath, C.A.
Auditor General

St. John's, Newfoundland
31 July 1987

STATEMENT 1

THE SCHOOL INSURANCE COMMITTEE

BALANCE SHEET

AS AT 31 MARCH 1987

ASSETS	1987	1986
Current assets		
Cash	$ 8,233	$ 3,635
Term deposits (Note 6)	30,000	30,000
Accounts receivable	1,080,841	239,745
Accrued interest receivable	121	658
Total current assets	1,119,195	274,038
Fixed assets - at cost (Note 2)		
Office equipment	5,015	5,002
Less: Amount charged to expenditure in year of acquisition	5,015	5,002
	-	-
Total assets	$1,119,195	$274,038

LIABILITIES AND EQUITY		
Current liabilities		
Accounts payable -		
Claims	$1,080,841	$239,745
Other	192	-
Total current liabilities	1,081,033	239,745
Equity - Statement 2	38,162	34,293
Total liabilities and equity	$1,119,195	$274,038

See accompanying notes

Signed on behalf of the School Insurance Committee

Chairman

Treasurer

STATEMENT 2

THE SCHOOL INSURANCE COMMITTEE

STATEMENT OF REVENUE, EXPENDITURE AND EQUITY

FOR THE YEAR ENDED 31 MARCH 1987

	1987	1986
REVENUE		
Province of Newfoundland		
Insurance premium	$1,373,375	$1,399,648
Deductible	1,580,804	375,811
	2,954,179	1,775,459
Administrative subsidy	25,000	23,152
Interest	5,422	4,376
Miscellaneous	20	50
Total revenue	2,984,621	1,803,037
EXPENDITURE		
Insurance premiums	1,373,375	1,399,648
Deductible claims (Note 3)	1,580,804	375,811
Administration expenses	18,098	16,551
Office expense	2,503	2,322
Professional fees	3,048	486
Travel and meetings	2,676	2,656
Miscellaneous	58	324
Purchase of fixed assets	190	3,375
Total expenditure	2,980,752	1,801,173
Surplus for the year	3,869	1,864
Equity beginning of year	34,293	32,429
Equity end of the year	$ 38,162	$ 34,293

See accompanying notes

THE SCHOOL INSURANCE COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 1987

1. The School Insurance Committee was constituted to act as the coordinating and administrative body among the School Boards, the Insurance Company and the Provincial Government, for the School Insurance Plan in Newfoundland.

2. Accounting policies

   (i) The Committee follows the accrual basis of accounting;

   (ii) Fixed assets are charged to expenditure in the year of acquisition; and

   (iii) Accounts receivable and accounts payable reflect only those amounts receivable and payable in respect of the Provincial Government's annual deductible amount of $2,500,000.

3. Some of the amounts reflected in these figures are estimated amounts that were calculated in conjunction with the insurance adjuster.

4. If claims against the insurance company were recorded, accounts receivable and accounts payable would increase by $1,185,459.

5. On 24 July 1985 a Winding-Up Order was granted in the Supreme Court of Ontario against Northumberland General Insurance Company. This insurance company was a co-insurer of the property and equipment of the Newfoundland School Boards. The administration of insurance for the School Boards is handled by the School Insurance Committee. The School Insurance Committee filed two claims totalling $1,185,459 with the Agent for the Provisional Liquidator of the Northumberland General Insurance Company on behalf of the Newfoundland School Boards. Another claim of $27,674 for insurance premium was also filed. As of the date of the Report on these financial statements the amount expected to be received in relation to these claims was not determinable. The amount of $1,185,459 has been reflected in the amount stated in Note 4 to the financial statements. The School Insurance Committee itself, will not lose funds relative to this insurance company's failure.

THE SCHOOL INSURANCE COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 1987

6. An amount of $20,000 included in term deposits is invested with a company which has gone into receivership. At the date of audit, it is undetermined what amount will be forthcoming from the receiver.

7. As of 10 July, 1987 the office of the School Insurance Administrator was closed, and the duties of the Administrator assumed by an Insurance Claims Administrator attached to the Insurance Division of Treasury Board, as well as by the Brokers of the School Insurance Committee.

AUDITOR'S REPORT

To the Board of Directors of the
Workers' Compensation Commission of
Newfoundland and Labrador

We have examined the balance sheet of The Workers' Compensation Commission of Newfoundland and Labrador as at December 31, 1986 and the statements of revenue, expenditure and provisional operating deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the Commission as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

St. John's, Newfoundland
March 11, 1987

Doane Raymond

Chartered Accountants

BALANCE SHEET
DECEMBER 31, 1986

ASSETS

	1986	1985
Current		
Temporary investments, at cost	$10,732,210	$ 2,999,654
Receivables		
Assessments (less allowance for doubtful accounts $1,199,936; 1985 - $960, 705)	5,813,856	5,432,755
Interest	1,274,106	1,137,344
Self-insurers	623,413	332,938
Other	10,692	15,482
	18,454,277	9,918,173
Investments, at book value (Note 2)	53,046,352	56,361,185
Land, building, furniture and equipment (Note 3)	5,186,013	5,090,427
	$76,686,642	$71,369,785

LIABILITIES

	1986	1985
Current		
Bank indebtedness	$ 572,157	$ 1,089,078
Payables and accruals		
Suppliers	156,166	161,757
Occupational Health and Safety	431,054	1,569,630
Due to employers	359,605	260,096
	1,518,982	3,080,561
Estimated liability for future costs of existing claims	36,381,491	31,849,764
Liability for payments to dependents and permanently disabled workers	51,259,060	49,785,513
Liability for annuity payments	169,806	
	89,329,339	84,715,838

RESERVES AND OPERATING DEFICIT

	1986	1985
Disaster	7,678,186	6,079,905
Enhanced disabilities	761,028	658,617
Recapitalization	574,972	2,439,840
Occupational Health and Safety	558,638	778,024
Provisional operating deficit	(22,215,521)	(23,302,439)
	(12,642,697)	(13,346,053)
	$76,686,642	$71,369,785

ON BEHALF OF THE COMMISSION

Chief Executive Officer

Corporate Secretary

STATEMENT OF REVENUE, EXPENDITURE AND PROVISIONAL OPERATING DEFICIT

YEAR ENDED DECEMBER 31, 1986

	1986 Transactions	Prior Years' Transactions	Totals 1986	Totals 1985
Revenue				
Assessments	$ 38,666,654	$ 2,309,001	$ 40,975,655	$ 35,701,196
Self-insurers	869,198	1,504,941	2,374,139	1,530,576
Interest on investments (includes $1,097,457 allocated to classes: 1985 - $1,805,592)	6,850,871		6,850,871	6,196,633
	46,386,723	3,813,942	50,200,665	43,428,405
Expenditure				
Claims and awards	15,223,793	1,504,941	16,728,734	14,222,776
Occupational Health and Safety	1,529,350		1,529,350	1,569,630
Administrative	4,344,367		4,344,367	4,016,238
	21,097,510	1,504,941	22,602,451	19,808,644
Excess of revenue over expenditure before transfers	25,289,213	2,309,001	27,598,214	23,619,761
Transfers to				
Estimated liability for future costs of existing claims	15,894,456	3,718,280	19,612,736	16,340,593
Liability for payments to dependents and permanently disabled workers - interest earnings	4,664,917	1,078,886	5,743,803	4,391,041
Liability for annuity payments - interest earnings	9,611		9,611	
Disaster reserve	2,065,764		2,065,764	1,808,692
Enhanced disabilities reserve	413,153		413,153	361,738
Recapitalization reserve	(1,114,385)		(1,114,385)	1,808,692
Occupational Health and Safety reserve	(219,386)		(219,386)	778,024
	21,714,130	4,797,166	26,511,296	25,488,780
Excess of revenue over expenditure	3,575,083	(2,488,165)	1,086,918	(1,869,019)
Provisional operating deficit, beginning of year			(23,302,439)	(21,433,420)
Provisional operating deficit, end of year			$(22,215,521)	$(23,302,439)

STATEMENT OF LIABILITIES AND RESERVE ACCOUNTS

YEAR ENDED DECEMBER 31, 1986

	Estimated Liability for Future Costs of Existing Claims	Liability for Payments to Dependents and Permanently Disabled Workers	Liability for Annuity Payments	Disaster Reserve	Enhanced Disabilities Reserve	Recapitalization Reserve	Occupational Health and Safety Reserve
Balance							
beginning of year	$ 31,849,764	$ 49,785,513		$ 6,079,905	$ 658,617	$ 2,439,840	$ 778,024
Deductions:							
Benefits paid							
or charged with							
respect to claims	15,081,009	7,494,908		467,483	310,742	750,483	
	16,768,755	42,290,605		5,612,422	347,875	1,689,357	778,024
Additions:							
Transfers	19,612,736	3,224,652	$ 160,195	2,065,764	413,153	(1,114,385)	(219,386)
Interest earnings		5,743,803	9,611				
Balance, end of year	$ 36,381,491	$ 51,259,060	$ 169,806	$ 7,678,186	$ 761,028	$ 574,972	$ 558,638

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1986

	1986	1985
Cash provided from (used for)		
Operations		
Excess of revenue over expenditure	$ 1,086,918	$ (1,869,019)
Depreciation	482,835	414,394
Amortization of premiums on investments	43,352	75,624
Gain on sale of investments	(345,050)	(133,406)
	1,267,146	(1,512,407)
Changes in		
Receivables	(803,548)	(1,214,167)
Payables and accruals	(1,144,167)	(62,893)
Payables to employers	99,509	(28,670)
Liabilities and reserves	29,896,143	32,756,881
Benefits paid or charged with respect to claims	(24,104,625)	(25,079,761)
	5,210,458	4,858,983
Investing		
Proceeds from sale and maturity of investments	32,585,874	15,103,380
Purchase of		
Investments	(28,968,434)	(19,044,822
Building	(250,451)	(149,543)
Furniture and equipment	(327,970)	(407,123)
	3,039,019	(4,498,108)
Net cash provided	8,249,477	360,875
Cash and temporary investments, net of bank indebtedness		
Beginning of year	1,910,576	1,549,701
End of year	$10,160,053	$ 1,910,576

ADMINISTRATIVE EXPENSES
YEAR ENDED DECEMBER 31, 1986

	1986	1985
Salaries and benefits	$ 3,069,861	$ 2,851,725
Depreciation	482,835	414,394
Telephone, postage and general office	470,933	483,026
Building operations and maintenance	268,977	269,561
Professional services	209,881	140,463
Computer services	110,318	195,686
Printing and supplies	105,799	119,535
Travel	88,047	84,784
Vehicle operating	64,285	80,691
Equipment	17,712	6,056
Miscellaneous	13,640	10,669
Review committee	10,551	
	4,912,839	4,656,590
Deduct:		
Rental income	160,131	361,765
	4,752,708	4,294,825
Administrative expenses charged to self-insurers as follows:		
Government of Newfoundland and Labrador	230,116	150,843
Government of Canada	72,373	61,308
Terra Transport	45,310	23,300
Marine Atlantic	40,154	39,201
Newfoundland Dockyard	14,563	
Memorial University of Newfoundland	3,665	3,398
Quebec North Shore and Labrador Railway	2,160	537
	408,341	278,587
	$ 4,344,367	$ 4,016,238

STATEMENT OF REVENUE, EXPENDITURE AND PROVISIONAL OPERATING SURPLUS (DEFICIT) BY CLASSES

YEAR ENDED DECEMBER 31, 1986

	1986 Totals	Class 1 Mining	Class 2 Forest Products	Class 3 Manufacturing	Class 4 Construction	Class 5 Transportation	Class 6 Service Industries	Class 7 Fishing	Class 9 Self-Insurers	Transferred to Liabilities
Revenue										
Assessments	$40,975,655	$3,367,232	$2,084,079	$2,578,687	$6,893,180	$3,267,959	$12,564,390	$10,220,128		
Self-insurers	2,374,139								$2,374,139	
Interest on investments										
Allocated to classes	1,097,457	104,255	54,625	72,792	184,382	87,052	376,903	217,448		
Transfers to liability for payments to dependents and permanently disabled workers	5,743,803									$5,743,803
Transfers to liability for annuity payments	9,611									9,611
	50,200,665	3,471,487	2,138,704	2,651,479	7,077,562	3,355,011	12,941,293	10,437,576	2,374,139	5,753,414
Expenditure										
Claims and awards	16,728,734	897,789	784,033	1,038,071	1,862,852	1,104,517	4,306,266	4,361,067	2,374,139	
Occupational Health and Safety	1,529,350	122,869	95,136	105,370	224,946	109,455	480,206	391,368		
Administrative	4,344,367	349,028	270,250	299,321	638,997	310,923	1,364,101	1,111,747		
	22,602,451	1,369,686	1,149,419	1,442,762	2,726,795	1,524,895	6,150,573	5,864,182	2,374,139	—
Excess of revenue over expenditure before transfers	27,598,214	2,101,801	989,285	1,208,717	4,350,767	1,830,116	6,790,720	4,573,394	—	5,753,414
Transfers to										
Estimated liability for future costs of existing claims	19,612,736	1,186,148	2,152,264	1,141,243	1,931,760	1,486,747	7,082,124	4,632,450		
Liability for payments to dependents and permanently disabled workers-interest earnings	5,743,803									5,743,803
Liability for annuity payments - interest earnings	9,611									9,611
Disaster reserve	2,065,764	168,607	105,831	131,160	350,624	165,934	632,064	511,544		
Enhanced disabilities reserve	413,153	33,721	21,166	26,232	70,125	33,187	126,413	102,309		
Recapitalization reserve	(1,114,385)	(90,956)	(57,091)	(70,755)	(189,146)	(89,514)	(340,969)	(275,954)		
Occupational Health and Safety reserve	(219,386)	(17,906)	(11,239)	(13,929)	(37,237)	(17,622)	(67,126)	(54,327)		
	26,511,296	1,279,614	2,210,931	1,213,951	2,126,126	1,578,732	7,432,506	4,916,022	—	5,753,414
Excess of revenue over expenditure	1,086,918	822,187	(1,221,646)	(5,234)	2,224,641	251,384	(641,786)	(342,628)		
Provisional operating surplus (deficit), beginning of year	(23,302,439)	(2,243,723)	1,258,062	(1,884,224)	(6,356,908)	(766,871)	(8,086,734)	(5,222,041)	—	—
Provisional operating surplus (deficit), end of year	$(22,215,521)	$(1,421,536)	$ 36,416	$(1,889,458)	$(4,132,267)	$ (515,487)	$(8,728,520)	$(5,564,669)	—	—

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986

1. ACCOUNTING POLICIES

Assessments receivable

i) No provision has been made in the financial statements to provide for revisions in 1986 assessments based on actual payroll returns filed by employers.

ii) Write-offs of uncollectable assessment balances are charged against assessment revenues.

Investments

i) A gain or loss on an exchange of investments is deducted or added to the cost of the new investment and amortized to its maturity or call date.

ii) Investment income

Interest earnings are allocated to the liability for awards to dependents and permanently disabled workers on the basis of 9.5% and allocated to the liability for annuity payments on the basis of the actual yield (11.3%) earned on the Commission's investment portfolio. The balance is prorated to the classes.

Depreciation

Depreciation of fixed assets is recorded on the straight-line method at the rates indicated below.

Building	2 1/2%
Furniture and equipment	10%; 20%

Estimated liability for future costs of existing claims

This liability represents the estimated amount required to meet future payments in respect of 1986 and prior years' injuries. The estimated liability has been calculated on an actuarial basis. This calculation was prepared in 1986 and is to be reviewed every two (2) years.

Liability for payments to dependents and permanently disabled workers

The purpose of the liability is to set aside amounts to provide for the future payments on established awards to dependents and permanently disabled workers.

The capitalization of the awards and the resulting calculation of the liability is determined on an actuarial basis, to be reviewed every three (3) years.

The latest actuarial report was prepared on the basis of financial information available to December 31, 1985. This report indicated an unfunded liability at December 31, 1985 of $1,078,886. Interest earnings have been allocated to fund this deficiency.

Liability for annuity payments

This liability represents the amount set aside to provide for established annuities to workers at age 65.

Transfers to reserves

i) Transfers to reserves for Disaster and Enhanced Disabilities are calculated as a percentage of annual assessments revenue as follows:

Disaster	5%
Enhanced Disabilities	1%

ii) The Commission has established a Recapitalization reserve sufficient in amount to cover the cost of the subsequent year's statutory increase. An adjustment of $1,114,385 was made to reduce the reserve in 1986 to the amount required to fund the 1987 statutory increase.

iii) An amendment to the Regulations of the Occupational Health and Safety Act on April 23, 1986 provides for the funding, by the Commission, of special projects and studies relating to the enhancement of occupational health and safety in the work place.

Under the terms of the Regulations, the Commission is required to set aside a reserve to a maximum of five (5) million dollars. Annual transfers to this reserve are calculated as 2% of annual assessment and interest revenue. Special projects to be charged to this reserve must receive prior approval by the Lieutenant-Governor in Council.

An adjustment of $219,386 was made in 1986 to reduce the reserve to the amount required under these Regulations.

2. INVESTMENTS

	Par Value	Book Value
Newfoundland and Labrador Hydro	$ 13,128,000	$ 13,307,324
Province of Newfoundland and Labrador	5,210,000	5,432,167
Ontario Hydro	4,888,000	4,919,706
Government of Canada	4,095,000	4,176,460
Newfoundland Light and Power	3,887,000	3,990,181
Newfoundland Telephone	3,534,000	3,535,999
Bank of Montreal Leasing Corporation	2,500,000	2,450,375
City of St. John's	2,258,000	2,269,434
Nova Scotia Municipal Financing	1,600,000	1,594,564
Canadian Imperial Bank of Commerce	1,500,000	1,490,132
Royal Bank of Canada	1,500,000	1,391,070
Newfoundland Municipal Financing Corporation	1,364,000	1,339,271
British Columbia Telephone	1,275,000	1,261,910
Chase Manhatten	675,000	660,300
Trans Canada Pipelines Limited	650,000	658,100
Maritime Telephone and Telegraph	580,000	573,864
New Brunswick Municipal Financing Corporation	575,000	600,440
Bank of Montreal Mortgage Corporation	550,000	548,867
Westcoast Transmission	525,000	528,831
Maritime Electric	500,000	469,082
Other	1,842,000	1,848,266
	$ 52,636,000	$ 53,046,352

The approximate fair market value of the investments as at December 31, 1986 amounted to $54,056,668.

3. LAND, BUILDING, FURNITURE AND EQUIPMENT

	1986			1985
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Land	$ 10,830		$ 10,830	$ 10,830
Building	4,952,136	857,758	4,094,378	3,967,730
Furniture and equipment	2,050,058	969,253	1,080,805	1,111,867
	$ 7,013,024	$ 1,827,011	$ 5,186,013	$ 5,090,427

4. OTHER MATTERS

a) Certain amendments to the Workers' Compensation Regulations, approved during the year, allow for the conversion of permanent disability benefits being paid to workers in respect of injuries which occurred prior to January 1, 1984.

Where there is a demonstrated or deemed loss of earnings as a result of the injury, such benefits may be integrated into loss of earnings benefits.

The increase in the liability of the Commission, if any, as a result of these changes cannot be estimated at this time.

b) The Commission has approved an expenditure in the amount of $250,000 to assist in the purchase of advanced diagnostical equipment. For this commitment the Commission will receive priority access to the equipment and will realize a reduction in the cost of diagnosing workers' injuries.